Troup County, Georgia

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FY2023-2024 Adopted Budget

June 6, 2023



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FY24 Budget

Presented to the
Board of Commissioners
May 16, 2023
Adopted
June 6, 2023

Troup County, Georgia
Fiscal Year 2023-2024
Budget

Commissioners

Patrick Crews, Chairman

Ellis P. Cadenhead, District 2

Lewis C. Davis, Jr. District 3

J. Morris Jones, III District 4

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

Eric L. Mosley, County Manager

Sonya Conroy, CFO

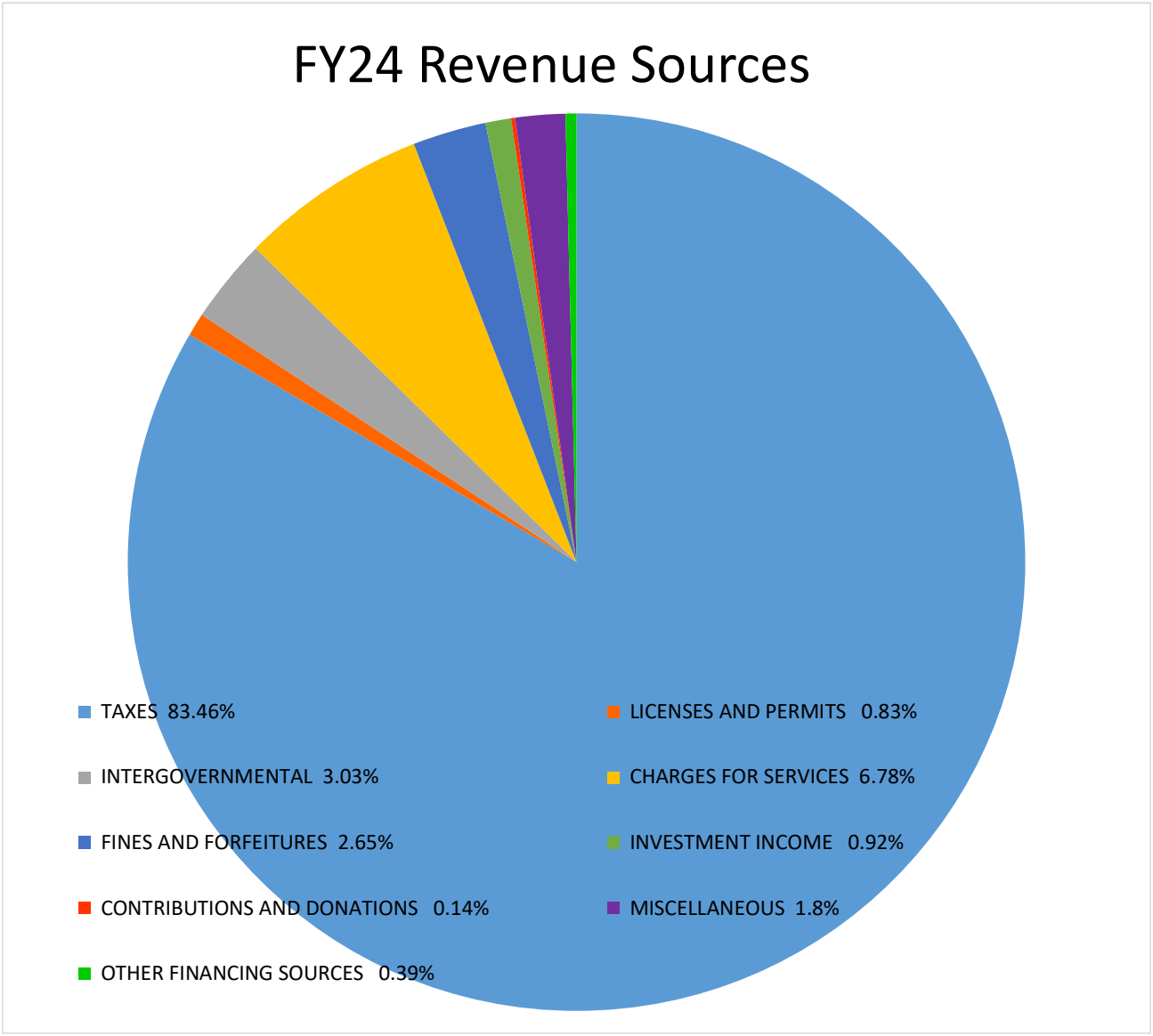
Valerie West, County Clerk

Troup County Government Services Center
100 Ridley Ave, Ste 3300
LaGrange GA 30240
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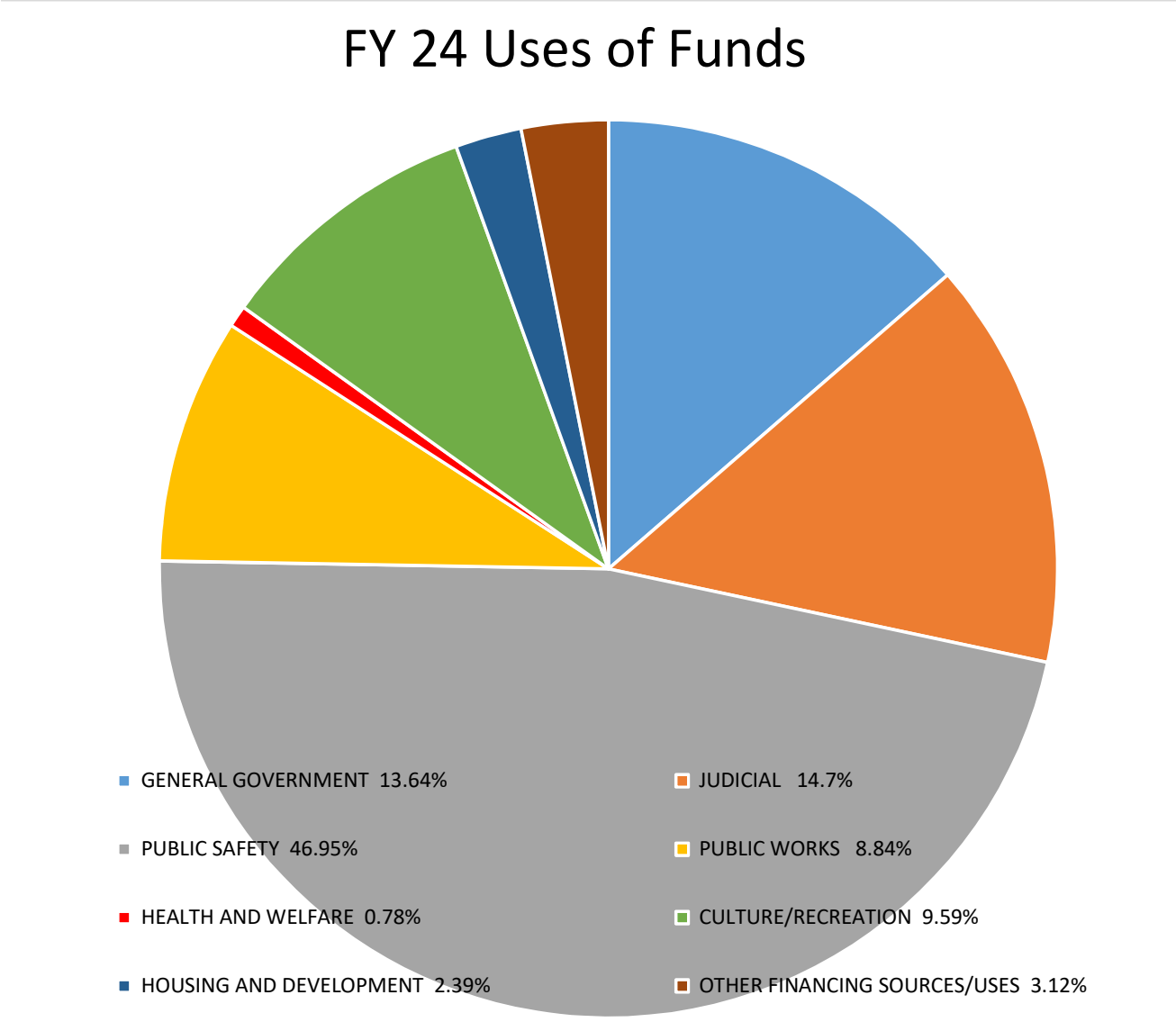
Troup County Board of Commissioners
FY24 Budget
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Troup County Board of Commissioners



Troup County Board of Commissioners



Troup County Board of Commissioners
Sources and Uses of Funds
FY 24 Proposed Budget

	FY 23 Amended Budget	FY 24 Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,500,000	2,500,000	-
TAXES-LOST	6,835,422	7,125,000	289,578
TAXES-TAVT/Motor Vehicle	2,930,370	2,992,705	62,335
TAXES-Real Estate-Comm./Ind./Res./Ag.	21,637,070	25,417,273	3,780,203
TAXES-Personal Property	4,931,534	4,378,863	(552,671)
TAXES-Other	2,668,204	2,946,987	278,783
LICENSES AND PERMITS	412,900	451,900	39,000
INTERGOVERNMENTAL	1,817,771	1,647,714	(170,057)
CHARGES FOR SERVICES	3,622,602	3,684,052	61,450
FINES AND FORFEITURES	1,483,775	1,441,107	(42,668)
INVESTMENT INCOME	25,400	500,000	474,600
CONTRIBUTIONS AND DONATIONS	93,000	75,000	(18,000)
MISCELLANEOUS	1,863,176	978,259	(884,917)
OTHER FINANCING SOURCES	211,750	211,750	-
REVENUE TOTALS	**51,032,974**	**54,350,610**	**3,317,636**
EXPENDITURES			
GENERAL GOVERNMENT	7,029,491	7,414,707	385,216
JUDICIAL	7,379,385	7,987,105	607,720
PUBLIC SAFETY	23,471,857	25,517,182	2,045,325
PUBLIC WORKS	4,136,577	4,804,276	667,699
HEALTH AND WELFARE	515,435	422,209	(93,226)
CULTURE/RECREATION	5,052,174	5,211,560	159,385
HOUSING AND DEVELOPMENT	1,154,549	1,298,292	143,744
OTHER FINANCING SOURCES/USES	2,293,506	1,695,280	(598,227)
EXPENDITURE TOTALS	**51,032,974**	**54,350,610**	**3,317,636**
TOTALS	**(0)**		**0**

Troup County Board of Commissioners
FY24 Budget
General Fund Revenue by Source

	2023 Amended Budget	FY 2024 Budget	Increase (Decrease)
TAXES			
Real Property - Utility Current Yr	691,721	686,691	(5,030)
Real Property Digest Current Yr	20,529,758	24,456,207	3,926,449
Real Property - TAD Rebate	(207,974)	-	207,974
Real Property Timber Current Yr	18,993	17,889	(1,104)
Real Property Fees	-	60,213	60,213
Forest Land Protection	99,572	100,273	701
Real Property - prior year	15,000	55,000	40,000
Personal Property Motor Vehicle Current Yr	249,750	242,140	(7,610)
Personal Property Digest Current Year	4,895,591	4,307,952	(587,639)
TAVT Motor Vehicle Title Tax	2,680,620	2,750,565	69,945
AATV	42,380	45,500	3,120
Personal Property Mobile Home Current Yr	32,943	33,911	968
Intangible Recording Tax	465,000	465,000	-
Personal Property Railroad Current Yr	37,000	35,000	(2,000)
Heavy Duty	1,500	975	(525)
Personal property - prior year	3,000	37,000	34,000
Property Not on Digest	15,000	41,000	26,000
Real Estate Transfer Tax	190,000	240,000	50,000
Franchise Tax Cable TV	340,000	350,000	10,000
Waste Management Franchise Fee	-	30,000	30,000
Audit Settlement	475,000	-	(475,000)
LOST Local Option Sales Tax	6,910,422	7,200,000	289,578
LOST TAD Rebate	(75,000)	(75,000)	-
Beverage Taxes	195,000	200,000	5,000
Manufacturing Energy Excise Tax	1,030,000	1,200,000	170,000
Business & Occupation	118,000	112,000	(6,000)
Insurance Premium Tax	2,500,000	2,500,000	-
Bank Licenses	215,000	215,000	-
Penalties & Interest General Property	10,210	35,000	24,790
Motor Vehicle Tax Penatly	13,900	18,512	4,612
Penalties and Interest Other	10,214	-	(10,214)
TAXES TOTAL	**41,502,600**	**45,360,828**	**3,858,228**
LICENSES AND PERMITS			
Beer Licenses	21,000	21,000	-
Wine Licenses	7,900	8,000	100
Driveway/Timber/Rec/Erosion	10,500	10,500	-
Home Occupational Permit	21,000	21,000	-
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
Foreclosure Registration	2,000	2,000	-
Rezoning & Variance Fees	24,800	25,000	200
Sign Permit	500	500	-
Marriage Licenses	25,000	25,000	-
Dangerous Dog	-	-	-
Pistol Permit	60,000	58,000	(2,000)
Metal Recycler's Registration	400	400	-
Building Permits	220,000	225,000	5,000
Building Permit Penalty	2,500	30,000	27,500
Fire Marshal Life Safety Fee	6,000	7,500	1,500

Troup County Board of Commissioners
FY24 Budget
General Fund Revenue by Source

	2023 Amended Budget	2024 Budget	Increase (Decrease)
Entertainment	1,000	2,000	1,000
Special Event	1,000	1,000	-
Driveway Permits	6,300	6,000	(300)
Business License Penalty	2,500	8,500	6,000
LICENSES AND PERMITS TOTAL	**412,900**	**451,900**	**39,000**
INTERGOVERNMENTAL			
US Treasury - West Point Lake Patrol	21,000	29,760	8,760
US Treasury - Two Rivers Salary	135,866	142,359	6,493
US DOJ - Bulletproof Vest	3,000	-	(3,000)
PILOT - US Treasury West Point Lake	115,000	119,000	4,000
GA, DOAS Flood Control	22,000	17,000	(5,000)
GA, DOD Ema Salary Supplement	20,113	18,101	(2,012)
Judicial Council Grant	45,150	51,150	6,000
Local Grant - LaGrange	12,000	12,000	-
BOE Resource Officer	150,000	174,000	24,000
PILOTs - LaGrange Development Authority	918,469	920,332	1,863
PILOTs - West Point Development Authority	320,321	116,836	(203,485)
PILOTs - TCDA	19,953	22,011	2,058
Hogansville-Meriwether DA PILOT	14,899	17,165	2,266
LaGrange Housing Auth PILOT	20,000	8,000	(12,000)
INTERGOVERNMENTAL TOTAL	**1,817,771**	**1,647,714**	**(170,057)**
CHARGES FOR SERVICES			
Hogansville Fire Service	-	195,000	195,000
Bond Processing Fee	40,000	40,000	-
State Court Fees	77,671	65,358	(12,313)
Superior Court Fees	330,000	272,220	(57,780)
Magistrate Civil Case Filing Fee	350,000	262,212	(87,788)
Drug Testing - DFCS	35,649	40,983	5,334
Drug Testing - Governmental	125,324	128,904	3,580
Drug Testing - Others	16,067	10,301	(5,766)
Estate Filing Fee	80,000	82,000	2,000
Guardianship/Cons Filing Fee	12,000	16,000	4,000
Miscellaneous Filing Fees	10,000	5,000	(5,000)
Indigent Defense Application Fee	19,657	20,568	911
Court Technology Fee	13,950	6,270	(7,680)
Child support/Garnishment Fee	250	250	-
Title Transfer/Duplicate Registration Fee	6,750	6,186	(564)
PILOT Processing Fee	143,761	150,691	6,930
Audit Fee	125,000	5,000	(120,000)
Late Filing Fee (PILOTs)	2,500	2,500	-
Tag Agent Fee	136,590	147,610	11,020
Election Qualifying Fee	-	4,000	4,000
Election Services	5,000	40,000	35,000
Document and Data Sales	3,465	5,505	2,040
Other - Commission on Tax Collections	36,804	90,650	53,846
School/State Commissions	1,160,414	1,210,344	49,930
SPLOST Admin Fee	155,000	175,000	20,000
Occupation Certificate Admin Fee	32,700	32,000	(700)
Sheriff Department Fees	50,000	50,000	-
Fingerprinting Fee	5,550	5,000	(550)

Troup County Board of Commissioners
FY24 Budget
General Fund Revenue by Source

	2023 Amended Budget	2024 Budget	Increase (Decrease)
Inmate Medical & Dental Fees	5,000	5,000	-
Prisoner Housing - City of LaGrange	100,000	50,000	(50,000)
Prisoner Housing - City of West Point	15,000	8,500	(6,500)
Prisoner Housing - City of Hogansville	7,500	10,000	2,500
Work Release Program Fees	300,000	275,000	(25,000)
Program Fees	220,000	260,000	40,000
Non-Program Fees	1,000	6,000	5,000
CHARGES FOR SERVICES TOTAL	**3,622,602**	**3,684,052**	**61,450**
FINES & FORFEITURES			
Superior Court Fines	44,694	38,233	(6,461)
State Court Fines	300,000	385,000	85,000
State Court Traffic Fines	903,238	800,000	(103,238)
Magistrate Court Fines	20,715	15,409	(5,306)
Juvenile Court Fines	11,300	13,000	1,700
Contempt Fines	500	500	-
State Court Bonds	2,813	-	(2,813)
Superior Court Bonds	2,000	-	(2,000)
10% Jail Add On Fines	188,782	182,227	(6,555)
Attorney Fund	9,733	6,738	(2,995)
FINES & FORFEITURES TOTAL	**1,483,775**	**1,441,107**	**(42,668)**
INVESTMENT INCOME			
Interest Revenue	25,400	500,000	474,600
INVESTMENT INCOME TOTAL	**25,400**	**500,000**	**474,600**
CONTRIBUTIONS & DONATIONS			
P&R Fundraising	28,000	30,000	2,000
Recreation Sponsors	65,000	45,000	(20,000)
CONTRIBUTIONS & DONATIONS TOTAL	**93,000**	**75,000**	**(18,000)**
MISCELLANEOUS			
Rent - Periodic	4,100	5,500	1,400
Rent - Crown Castle	10,495	10,495	-
Rent - Parks and Recreation	170,000	170,000	-
Rent - GSC Room/Space	500	200	(300)
Commissions	300,000	300,000	-
Vending Machine Commission	800	1,200	400
Judicial Circuit ADR Reimbursement	120,448	130,000	9,552
Center for Strategic Planning Reimbursement	100,337	100,806	469
Circles - Reimbursement	125,163	114,958	(10,205)
Miscellaneous Revenue	111,600	130,100	18,500
P&R Miscellaneous Revenue	2,000	15,000	13,000
Funds Forward - Use of Fund Balance	917,733	-	(917,733)
MISCELLANEOUS TOTAL	**1,863,176**	**978,259**	**(884,917)**
OTHER FINANCING SOURCES			
Transfer-in Hotel/Motel Fund	31,750	31,750	-
Transfer In - Victim/Witness Fund	130,000	130,000	-
Sale of Assets	50,000	50,000	-
OTHER FINANCING SOURCES TOTAL	**211,750**	**211,750**	**-**
GENERAL FUND REVENUE TOTAL	**51,032,974**	**54,350,610**	**3,317,636**

FY 24 Budget
Appropriations by Department Summary

	Amended Budget	2024 Bureau	Increase (Decrease)
Board of Commissioners	444,921	455,838	10,917
County Manager	497,562	543,111	45,549
Elections and Registration	668,624	713,028	44,404
Finance	1,369,758	1,456,616	86,858
County Attorney	255,000	280,000	25,000
Information Technology	398,672	420,609	21,937
Human Resources	432,868	480,897	48,029
Tax Commissioner	909,567	937,621	28,054
Property Appraisal	1,140,751	1,215,636	74,885
General Government	763,582	730,429	(33,152)
Records Management	98,410	136,423	38,013
General Association	40,777	42,000	1,223
Non-Departmental	9,000	2,500	(6,500)
Judicial Administration	812,719	1,031,658	218,939
Superior Court	316,821	386,233	69,412
Clerk of Courts	1,117,697	1,105,844	(11,853)
District Attorney	1,188,552	1,240,277	51,725
State Court	330,645	361,922	31,277
Solicitor	773,210	820,877	47,667
Magistrate Court	525,652	548,903	23,251
Probate Court	425,400	444,485	19,085
Juvenile Justice	1,231,300	1,334,705	103,405
Public Defender	657,388	712,200	54,812
Sheriff	16,652,495	18,131,626	1,479,131
Fire and Rescue	5,764,586	6,296,358	531,772
Coroner	148,335	151,067	2,732
Marshal	906,441	938,131	31,690
Roads and Engineering	3,631,002	4,294,487	663,486
Vehicle Maintenance and Shop	505,575	509,788	4,213
Public Health	250,823	153,262	(97,561)
Welfare	81,948	81,948	-
Extension Service	182,664	186,999	4,335
Parks and Recreation	4,489,832	4,647,445	157,613
Libraries	562,342	564,115	1,773
Community Development	757,619	897,195	139,576
Two Rivers RC & D	141,430	151,770	10,340
Center for Strategic Planning	130,337	132,588	2,251
CIRCLES	125,163	116,740	(8,423)
Other Financing Uses	2,293,506	1,695,280	(598,226)
Totals:	51,032,974	54,350,610	3,317,636

Revenue Detail

FY24 Budget
General Fund

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
Department 1110 - Board of Commissioners				
Division 1130 - Clerk of Commission				
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	150	150	-
CHARGES FOR SERVICES Totals		150	150	-
Division 1130 - Clerk of Commission Totals		**150**	**150**	**-**
Department 1110 - Board of Commissioners Totals		**150**	**150**	**-**
Department 1400 - Elections and Registration				
Division 1450 - Elections and Registration				
CHARGES FOR SERVICES				
34-1910	Election Qualifying Fee	-	4,000	4,000
34-1912	Election Services	5,000	40,000	35,000
CHARGES FOR SERVICES Totals		5,000	44,000	39,000
Division 1450 - Elections and Registration Totals		**5,000**	**44,000**	**39,000**
Department 1400 - Elections and Registration Totals		**5,000**	**44,000**	**39,000**
Department 1510 - Finance				
Division 1515 - Treasury				
TAXES				
31-1350	Personal Property Railroad Current Yr	37,000	35,000	(2,000)
31-1750	Franchise Tax Cable TV	340,000	350,000	10,000
31-1795	Waste Management Franchise Fee	-	30,000	30,000
31-3100	LOST Local Option Sales Tax	6,910,422	7,200,000	289,578
31-3104	LOST TAD Rebate	(75,000)	(75,000)	-
31-4500	Manufacturing Energy Excise Tax	1,030,000	1,200,000	170,000
TAXES Totals		**8,242,422**	**8,740,000**	**497,578**
INTERGOVERNMENTAL				
33-3000	PILOT - US Treasury West Point Lake	115,000	119,000	4,000
33-4113	GA, DOAS Flood Control	22,000	17,000	(5,000)
33-8110	LaGrange Housing Auth PILOT	20,000	8,000	(12,000)
INTERGOVERNMENTAL Totals		**157,000**	**144,000**	**(13,000)**
34-1930	Document and Data Sales	100	-	(100)
34-1945	SPLOST Admin Fee	155,000	175,000	20,000
		155,100	**175,000**	**19,900**
INVESTMENT INCOME				
36-1000	Interest Revenue	25,000	500,000	475,000
INVESTMENT INCOME Totals		**25,000**	**500,000**	**475,000**
MISCELLANEOUS				
38-1200	Rent - Crown Castle	10,495	10,495	-
38-9010	Vending Machine Commission	800	1,200	400
38-9600	Miscellaneous Revenue	50,000	80,000	30,000
38-9800	Funds Forward - Use of Fund Balance	917,733	-	(917,733)
MISCELLANEOUS Totals		**979,028**	**91,695**	**(887,333)**
Division 1515 - Treasury Totals		**9,558,550**	**9,650,695**	**92,145**
Division 1517 - Purchasing				
OTHER FINANCING SOURCES				
39-2100	Sale of Assets	40,000	50,000	10,000
OTHER FINANCING SOURCES Totals		**40,000**	**50,000**	**10,000**
Division 1517 - Purchasing Totals		**40,000**	**50,000**	**10,000**
Department 1510 - Finance Totals		**9,598,550**	**9,700,695**	**102,145**
Department 1540 - Human Resources				
Division 1542 - Payroll and Benefits				
CHARGES FOR SERVICES				

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
34-1195	Child support/Garnishment Fee	250	250	-
CHARGES FOR SERVICES Totals		250	250	-
Division 1542 - Payroll and Benefits Totals		**250**	**250**	**-**
Department 1540 - Human Resources Totals		**250**	**250**	**-**
Department 1545 - Tax Commissioner				
TAXES				
31-1110	Real Property - Utility Current Yr	691,721	686,691	(5,030)
31-1111	Real Property Digest Current Yr	20,529,758	24,456,207	3,926,449
31-1114	Real Property - TAD Rebate	(207,974)	-	207,974
31-1120	Real Property Timber Current Yr	18,993	17,889	(1,104)
31-1197	Real Property Fees	-	60,213	60,213
31-1198	Forest Land Protection	99,572	100,273	701
31-1200	Real Property - prior year	15,000	55,000	40,000
31-1310	Personal Property Motor Vehicle Current Yr	249,750	242,140	(7,610)
31-1311	Personal Property Digest Current Year	4,895,591	4,307,952	(587,639)
31-1315	TAVT Motor Vehicle Title Tax	2,680,620	2,750,565	69,945
31-1316	AATV	42,380	45,500	3,120
31-1320	Personal Property Mobile Home Current Yr	32,943	33,911	968
31-1390	Heavy Duty	1,500	975	(525)
31-1400	Personal property - prior year	3,000	37,000	34,000
31-1500	Property Not on Digest	15,000	41,000	26,000
31-1800	Audit Settlement	475,000	-	(475,000)
31-9100	Penalties & Interest General Property	10,210	35,000	24,790
31-9125	Motor Vehicle Tax Penatly	13,900	18,512	4,612
31-9900	Penalties and Interest Other	10,214	-	(10,214)
TAXES Totals		**29,577,178**	**32,888,828**	**3,311,650**
INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	918,469	920,332	1,863
33-8102	PILOTs - West Point Development Authority	320,321	116,836	(203,485)
33-8103	PILOTs - TCDA	19,953	22,011	2,058
33-8106	Hogansville-Meriwether DA PILOT	14,899	17,165	2,266
INTERGOVERNMENTAL Totals		**1,273,642**	**1,076,344**	**(197,298)**
CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	6,750	6,186	(564)
34-1600	Tag Agent Fee	136,590	147,610	11,020
34-1940	Other - Commission on Tax Collections	36,804	90,650	53,846
34-1941	School/State Commissions	1,160,414	1,210,344	49,930
CHARGES FOR SERVICES Totals		**1,340,558**	**1,454,790**	**114,232**
Department 1545 - Tax Commissioner Totals		**32,191,378**	**35,419,962**	**3,228,584**
Department 1550 - Property Appraisal				
CHARGES FOR SERVICES				
34-1510	PILOT Processing Fee	143,761	150,691	6,930
34-1511	Audit Fee	125,000	5,000	(120,000)
34-1515	Late Filing Fee (PILOTs)	2,500	2,500	-
CHARGES FOR SERVICES Totals		**271,261**	**158,191**	**(113,070)**
Department 1550 - Property Appraisal Totals		**271,261**	**158,191**	**(113,070)**
Department 2100 - Judicial Administration				
Division 2100 - Judicial Administration Main				
CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	7,085	7,000	(85)
34-2310	Fingerprinting Fee	5,550	5,000	(550)
CHARGES FOR SERVICES Totals		**12,635**	**12,000**	**(635)**
MISCELLANEOUS				
38-1610	Rent - GSC Room/Space	500	200	(300)

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
38-9011	Judicial Circuit ADR Reimbursement	120,448	130,000	9,552
38-9600	Miscellaneous Revenue	1,000	1,600	600
MISCELLANEOUS Totals		**121,948**	**131,800**	**9,852**
Division 2100 - Judicial Administration Main Totals		**134,583**	**143,800**	**9,217**
Division 2110 - Drug Lab				
CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	35,649	40,983	5,334
34-1136	Drug Testing - Governmental	125,324	128,904	3,580
34-1138	Drug Testing - Others	16,067	10,301	(5,766)
CHARGES FOR SERVICES Totals		**177,040**	**180,188**	**3,148**
Division 2110 - Drug Lab Totals		**177,040**	**180,188**	**3,148**
Department 2100 - Judicial Administration Totals		**311,623**	**323,988**	**12,365**
Department 2150 - Superior Court				
CHARGES FOR SERVICES				
34-1107	Superior Court Fees	330,000	272,220	(57,780)
34-1192	Indigent Defense Application Fee	572	268	(304)
34-1193	Court Technology Fee	3,840	-	(3,840)
CHARGES FOR SERVICES Totals		**334,412**	**272,488**	**(61,924)**
FINES AND FORFEITURES				
35-1110	Superior Court Fines	44,694	38,233	(6,461)
35-1220	Superior Court Bonds	2,000	-	(2,000)
35-1410	10% Jail Add On Fines	7,682	5,927	(1,755)
35-1440	Attorney Fund	8,003	5,029	(2,974)
FINES AND FORFEITURES Totals		**62,379**	**49,189**	**(13,190)**
Department 2150 - Superior Court Totals		**396,791**	**321,677**	**(75,114)**
Department 2180 - Clerk of Courts				
TAXES				
31-1340	Intangible Recording Tax	465,000	465,000	-
31-1600	Real Estate Transfer Tax	190,000	240,000	50,000
TAXES Totals		**655,000**	**705,000**	**50,000**
Department 2180 - Clerk of Courts Totals		**655,000**	**705,000**	**50,000**
Department 2300 - State Court				
CHARGES FOR SERVICES				
34-1106	State Court Fees	77,671	65,358	(12,313)
34-1192	Indigent Defense Application Fee	-	300	300
34-1193	Court Technology Fee	1,920	-	(1,920)
CHARGES FOR SERVICES Totals		**79,591**	**65,658**	**(13,933)**
FINES AND FORFEITURES				
35-1120	State Court Fines	300,000	385,000	85,000
35-1125	State Court Traffic Fines	903,238	800,000	(103,238)
35-1210	State Court Bonds	2,813	-	(2,813)
35-1410	10% Jail Add On Fines	120,000	100,000	(20,000)
35-1440	Attorney Fund	1,730	1,709	(21)
FINES AND FORFEITURES Totals		**1,327,781**	**1,286,709**	**(41,072)**
INVESTMENT INCOME				
36-1000	Interest Revenue	400	-	(400)
INVESTMENT INCOME Totals		**400**	**-**	**(400)**
Department 2300 - State Court Totals		**1,407,772**	**1,352,367**	**(55,405)**
Department 2400 - Magistrate Court				
CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	350,000	262,212	(87,788)
34-1193	Court Technology Fee	2,670	2,670	-
CHARGES FOR SERVICES Totals		**352,670**	**264,882**	**(87,788)**
FINES AND FORFEITURES				

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
35-1130	Magistrate Court Fines	20,715	15,409	(5,306)
FINES AND FORFEITURES Totals		**20,715**	**15,409**	**(5,306)**
Department 2400 - Magistrate Court Totals		**373,385**	**280,291**	**(93,094)**
Department 2450 - Probate Court				
LICENSES AND PERMITS				
32-2400	Marriage Licenses	25,000	25,000	-
32-2910	Pistol Permit	60,000	58,000	(2,000)
LICENSES AND PERMITS Totals		**85,000**	**83,000**	**(2,000)**
CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	80,000	82,000	2,000
34-1142	Guardianship/Cons Filing Fee	12,000	16,000	4,000
34-1144	Miscellaneous Filing Fees	10,000	5,000	(5,000)
34-1192	Indigent Defense Application Fee	6,000	7,000	1,000
34-1193	Court Technology Fee	5,520	3,600	(1,920)
CHARGES FOR SERVICES Totals		**113,520**	**113,600**	**80**
Department 2450 - Probate Court Totals		**198,520**	**196,600**	**(1,920)**
Department 2600 - Juvenile Justice				
INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	45,150	51,150	6,000
33-6016	Local Grant - LaGrange	12,000	12,000	-
INTERGOVERNMENTAL Totals		**57,150**	**63,150**	**6,000**
CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	6,000	6,000	-
34-1930	Document and Data Sales	15	5	(10)
CHARGES FOR SERVICES Totals		**6,015**	**6,005**	**(10)**
FINES AND FORFEITURES				
35-1160	Juvenile Court Fines	11,300	13,000	1,700
35-1180	Contempt Fines	500	500	-
35-1410	10% Jail Add On Fines	1,100	1,300	200
FINES AND FORFEITURES Totals		**12,900**	**14,800**	**1,900**
Department 2600 - Juvenile Justice Totals		**76,065**	**83,955**	**7,890**
Department 3300 - Sheriff				
Division 3310 - Sheriff Administration				
LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	400	400	-
LICENSES AND PERMITS Totals		**400**	**400**	**-**
INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	21,000	29,760	8,760
33-1115	US DOJ - Bulletproof Vest	3,000	-	(3,000)
33-6700	BOE Resource Officer	150,000	174,000	24,000
INTERGOVERNMENTAL Totals		**174,000**	**203,760**	**29,760**
CHARGES FOR SERVICES				
34-2305	Sheriff Department Fees	50,000	50,000	-
CHARGES FOR SERVICES Totals		**50,000**	**50,000**	**-**
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	60,000	40,000	(20,000)
MISCELLANEOUS Totals		**60,000**	**40,000**	**(20,000)**
OTHER FINANCING SOURCES				
39-2100	Sale of Assets	10,000	-	(10,000)
OTHER FINANCING SOURCES Totals		**10,000**	**-**	**(10,000)**
Division 3310 - Sheriff Administration Totals		**294,400**	**294,160**	**(240)**
Division 3326 - Jail Operations				
CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	40,000	40,000	-

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
34-2320	Inmate Medical & Dental Fees	5,000	5,000	-
34-2331	Prisoner Housing - City of LaGrange	100,000	50,000	(50,000)
34-2332	Prisoner Housing - City of West Point	15,000	8,500	(6,500)
34-2333	Prisoner Housing - City of Hogansville	7,500	10,000	2,500
CHARGES FOR SERVICES Totals		**167,500**	**113,500**	**(54,000)**
FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	60,000	75,000	15,000
FINES AND FORFEITURES Totals		**60,000**	**75,000**	**15,000**
MISCELLANEOUS				
38-2000	Commissions	300,000	300,000	-
38-9600	Miscellaneous Revenue	300	3,000	2,700
MISCELLANEOUS Totals		**300,300**	**303,000**	**2,700**
Division 3326 - Jail Operations Totals		**527,800**	**491,500**	**(36,300)**
Division 3395 - S/O - Detail & Work Release				
CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	300,000	275,000	(25,000)
CHARGES FOR SERVICES Totals		**300,000**	**275,000**	**(25,000)**
Division 3395 - S/O - Detail & Work Release Totals		**300,000**	**275,000**	**(25,000)**
Department 3300 - Sheriff Totals		**1,122,200**	**1,060,660**	**(61,540)**
Department 3500 - Fire and Rescue				
Division 3510 - Fire Administration				
TAXES				
31-6200	Insurance Premium Tax	2,500,000	2,500,000	-
TAXES Totals		**2,500,000**	**2,500,000**	**-**
LICENSES AND PERMITS				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
32-3190	Fire Marshal Life Safety Fee	6,000	7,500	1,500
LICENSES AND PERMITS Totals		**6,500**	**8,000**	**1,500**
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	-	250	250
33-6550	Hogansville Fire Service	-	195,000	195,000
CHARGES FOR SERVICES Totals		**-**	**195,250**	**195,250**
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	-	5,000	5,000
MISCELLANEOUS Totals		**-**	**5,000**	**5,000**
Division 3510 - Fire Administration Totals		**2,506,500**	**2,708,250**	**201,750**
Division 3920 - Emergency Management				
INTERGOVERNMENTAL				
33-4115	GA, DOD Ema Salary Supplement	20,113	18,101	(2,012)
INTERGOVERNMENTAL Totals		**20,113**	**18,101**	**(2,012)**
Division 3920 - Emergency Management Totals		**20,113**	**18,101**	**(2,012)**
Department 3500 - Fire and Rescue Totals		**2,526,613**	**2,726,351**	**199,738**
Department 3700 - Coroner				
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	-	100	100
CHARGES FOR SERVICES Totals		**-**	**100**	**100**
Department 3700 - Coroner Totals		**-**	**100**	**100**
Department 3900 - Marshal				
Division 3905 - Marshal Administration				
LICENSES AND PERMITS				
32-2130	Foreclosure Registration	2,000	2,000	-
LICENSES AND PERMITS Totals		**2,000**	**2,000**	**-**
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	300	500	200

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
MISCELLANEOUS Totals		**300**	**500**	**200**
Division 3905 - Marshal Administration Totals		**2,300**	**2,500**	**200**
Department 3900 - Marshal Totals		**2,300**	**2,500**	**200**
Department 5610 - Extension Service				
MISCELLANEOUS				
38-1110	Rent - Periodic	4,100	5,500	1,400
MISCELLANEOUS Totals		**4,100**	**5,500**	**1,400**
Department 5610 - Extension Service Totals		**4,100**	**5,500**	**1,400**
Department 6000 - Parks and Recreation				
Division 6110 - Parks and Rec Administration				
CHARGES FOR SERVICES				
34-7500	Program Fees	220,000	260,000	40,000
34-7900	Non-Program Fees	1,000	6,000	5,000
CHARGES FOR SERVICES Totals		**221,000**	**266,000**	**45,000**
CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	28,000	30,000	2,000
37-1004	Recreation Sponsors	30,000	35,000	5,000
CONTRIBUTIONS AND DONATIONS Totals		**58,000**	**65,000**	**7,000**
MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	170,000	170,000	-
38-9700	P&R Miscellaneous Revenue	2,000	15,000	13,000
MISCELLANEOUS Totals		**172,000**	**185,000**	**13,000**
Division 6110 - Parks and Rec Administration Totals		**451,000**	**516,000**	**65,000**
Division 6220 - Parks and Facilities				
CONTRIBUTIONS AND DONATIONS				
37-1004	Recreation Sponsors	35,000	10,000	(25,000)
CONTRIBUTIONS AND DONATIONS Totals		**35,000**	**10,000**	**(25,000)**
Division 6220 - Parks and Facilities Totals		**35,000**	**10,000**	**(25,000)**
Department 6000 - Parks and Recreation Totals		**486,000**	**526,000**	**40,000**
Department 7000 - Community Development				
Division 7220 - Building Inspections				
TAXES				
31-4200	Beverage Taxes	195,000	200,000	5,000
31-6100	Business & Occupation	118,000	112,000	(6,000)
31-6300	Bank Licenses	215,000	215,000	-
TAXES Totals		**528,000**	**527,000**	**(1,000)**
LICENSES AND PERMITS				
32-1110	Beer Licenses	21,000	21,000	-
32-1120	Wine Licenses	7,900	8,000	100
32-1230	Driveway/Timber/Rec/Erosion	10,500	10,500	-
32-1240	Home Occupational Permit	21,000	21,000	-
32-2210	Rezoning & Variance Fees	24,800	25,000	200
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	220,000	225,000	5,000
32-3910	Driveway Permits	6,300	6,000	(300)
32-3120	Building Permit Penalty	2,500	30,000	27,500
32-4100	Business License Penalty	2,500	8,500	6,000
LICENSES AND PERMITS Totals		**317,000**	**355,500**	**38,500**
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	3,200	5,000	1,800
34-1950	Occupation Certificate Admin Fee	32,700	32,000	(700)
CHARGES FOR SERVICES Totals		**35,900**	**37,000**	**1,100**
Division 7220 - Building Inspections Totals		**880,900**	**919,500**	**38,600**
Division 7410 - Planning and Zoning				

Troup County Board of Commissioners
FY 24 General Fund Revenue Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
LICENSES AND PERMITS				
32-3200	Entertainment	1,000	2,000	1,000
32-3205	Special Event	1,000	1,000	-
LICENSES AND PERMITS Totals		**2,000**	**3,000**	**1,000**
Division 7410 - Planning and Zoning Totals		**2,000**	**3,000**	**1,000**
Department 7000 - Community Development Totals		**882,900**	**922,500**	**39,600**
Department 7112 - Two Rivers RC & D				
INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	135,866	142,359	6,493
INTERGOVERNMENTAL Totals		**135,866**	**142,359**	**6,493**
Department 7112 - Two Rivers RC & D Totals		**135,866**	**142,359**	**6,493**
Department 7415 - Center for Strategic Planning				
MISCELLANEOUS				
38-9014	Center for Strategic Planning Reimbursement	100,337	100,806	469
MISCELLANEOUS Totals		**100,337**	**100,806**	**469**
Department 7415 - Center for Strategic Planning Totals		**100,337**	**100,806**	**469**
Department 7681 - CIRCLES				
MISCELLANEOUS				
38-9015	Circles - Reimbursement	125,163	114,958	(10,205)
MISCELLANEOUS Totals		**125,163**	**114,958**	**(10,205)**
Department 7681 - CIRCLES Totals		**125,163**	**114,958**	**(10,205)**
Department 9000 - Other Financing Uses				
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	-
OTHER FINANCING SOURCES Totals		**161,750**	**161,750**	**-**
Department 9000 - Other Financing Uses Totals		**161,750**	**161,750**	**-**
General Funds Revenue Totals		**51,032,974**	**54,350,610**	**3,317,636**

Expenditure Detail

FY24 Budget
General Fund

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
Department:	**1110 - Board of Commissioners**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	71,509.00	74,345.00	2,836.00
51-2102	Medical Insurance	65,015.00	73,925.00	8,910.00
51-2103	Life Insurance	205.00	237.00	32.00
51-2200	Social Security (FICA) Contributions	2,885.00	4,609.00	1,724.00
51-2300	Medicare	676.00	1,078.00	402.00
51-2400	Retirement Contribution	8,469.00	13,010.00	4,541.00
51-2700	Workers Compensation	785.00	1,033.00	248.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$149,544.00	$168,237.00	$18,693.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	25.00	75.00	50.00
52-3851	Contract Cost Allocation	2,170.00	2,313.00	143.00
52-2202	Equipment Repairs and Maintenance	2,500.00	2,500.00	0.00
52-2204	Building Repairs and Maintenance	11,344.00	11,344.00	0.00
52-3101	General Liability Insurance	1,724.00	2,670.00	946.00
52-3105	Building and Property Insurance	1,970.00	2,897.00	927.00
52-3106	Bonds Fidelity	200.00	221.00	21.00
52-3201	Communications	1,620.00	2,000.00	380.00
52-3205	Cell Phone	3,500.00	2,700.00	(800.00)
52-3300	Advertising	2,000.00	2,000.00	0.00
52-3400	Printing and Binding	300.00	300.00	0.00
52-3500	Travel	10,560.00	13,000.00	2,440.00
52-3505	Mileage - Non-Overnight Travel	200.00	300.00	100.00
52-3601	Dues, Certification Fees, Subscriptions	2,641.00	3,861.00	1,220.00
52-3700	Education and Training	18,066.00	15,426.00	(2,640.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$58,820.00	$61,607.00	$2,787.00
300 - SUPPLIES				
53-1101	Office Supplies	6,200.00	8,000.00	1,800.00
53-1102	Uniforms	400.00	400.00	0.00
53-1170	Special Events Supplies	3,696.00	4,000.00	304.00
53-1230	Utilities	9,529.00	9,529.00	0.00
53-1300	Food and Catering	0.00	0.00	0.00
53-1400	Books and Periodicals	50.00	0.00	(50.00)
53-1705	Intergvmt/Employee Relation Supplies	2,900.00	2,500.00	(400.00)
53-1805	Computer Hardware / Software	600.00	600.00	0.00
53-1830	Other Equipment	2,534.00	2,500.00	(34.00)
Account Classification Total: 300 - SUPPLIES		$25,909.00	$27,529.00	$1,620.00
Division:	**1130 - Clerk of Commission**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	70,011.00	71,490.00	1,479.00
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	138.00	150.00	12.00
51-2200	Social Security (FICA) Contributions	4,341.00	4,432.00	91.00
51-2300	Medicare	1,015.00	1,037.00	22.00
51-2400	Retirement Contribution	12,749.00	12,511.00	(238.00)
51-2700	Workers Compensation	182.00	143.00	(39.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$101,439.00	$104,548.00	$3,109.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0.00	25.00	25.00
52-2220	Computer/Software Maintenance	82,016.00	76,020.00	(5,996.00)
52-3851	Contract Cost Allocation	922.00	980.00	58.00
52-2201	Computer Maintenance	0.00	200.00	200.00
52-2202	Equipment Repairs and Maintenance	0.00	100.00	100.00
52-2204	Building Repairs and Maintenance	2,412.00	2,412.00	0.00
52-3101	General Liability Insurance	345.00	533.87	188.87
52-3105	Building and Property Insurance	419.00	615.84	196.84
52-3106	Bonds Fidelity	27.00	40.18	13.18
52-3205	Cell Phone	720.00	720.00	0.00
52-3500	Travel	4,500.00	4,500.00	0.00
52-3505	Mileage - Non-Overnight Travel	0.00	200.00	200.00
52-3601	Dues, Certification Fees, Subscriptions	280.00	160.00	(120.00)
52-3700	Education and Training	4,884.00	4,884.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$96,525.00	$91,390.89	($5,134.11)
300 - SUPPLIES				
53-1102	Uniforms	200.00	200.00	0.00
53-1230	Utilities	2,026.00	2,026.00	0.00
53-1400	Books and Periodicals	0.00	100.00	100.00
53-1805	Computer Hardware / Software	0.00	200.00	200.00
Account Classification Total: 300 - SUPPLIES		$2,226.00	$2,526.00	$300.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	10,458.00	0.00	(10,458.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$10,458.00	$0.00	($10,458.00)
Division Total: 1130 - Clerk of Commission		**$210,648.00**	**$198,464.89**	**($12,183.11)**
Department Total: 1110 - Board of Commissioners		**$444,921.00**	**$455,837.89**	**$10,916.89**
Department: 1320 - County Manager				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	324,642.00	345,675.00	21,033.00
51-2102	Medical Insurance	39,009.00	44,355.00	5,346.00
51-2103	Life Insurance	405.00	447.00	42.00
51-2200	Social Security (FICA) Contributions	18,810.00	20,179.00	1,369.00
51-2300	Medicare	4,708.00	5,013.00	305.00
51-2400	Retirement Contribution	50,529.00	52,063.00	1,534.00
51-2700	Workers Compensation	844.00	691.00	(153.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$438,947.00	$468,423.00	$29,476.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150.00	75.00	(75.00)
52-2220	Computer/Software Maintenance	120.00	0.00	(120.00)
52-3851	Contract Cost Allocation	1,383.00	1,469.00	86.00
52-2203	Vehicle Repairs and Maintenance	800.00	800.00	0.00
52-2204	Building Repairs and Maintenance	2,412.00	2,412.00	0.00
52-3101	General Liability Insurance	1,035.00	2,136.00	1,101.00
52-3103	Auto Insurance	675.00	957.00	282.00
52-3105	Building and Property Insurance	419.00	616.00	197.00
52-3106	Bonds Fidelity	53.00	121.00	68.00
52-3201	Communications	1,300.00	1,300.00	0.00
52-3205	Cell Phone	2,160.00	2,700.00	540.00
52-3400	Printing and Binding	500.00	500.00	0.00
52-3500	Travel	11,800.00	4,000.00	(7,800.00)
52-3601	Dues, Certification Fees, Subscriptions	325.00	125.00	(200.00)
52-3700	Education and Training	16,683.00	5,451.00	(11,232.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$39,815.00	$22,662.00	($17,153.00)
300 - SUPPLIES				
53-1230	Utilities	2,026.00	2,026.00	0.00
53-1270	Auto Fuel	6,100.00	4,000.00	(2,100.00)
53-1705	Intergvmt/Employee Relation Supplies	9,880.00	5,000.00	(4,880.00)
53-1815	Office Furniture	794.00	500.00	(294.00)
53-1830	Other Equipment	0.00	500.00	500.00
Account Classification Total: 300 - SUPPLIES		$18,800.00	$12,026.00	($6,774.00)
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0.00	40,000.00	40,000.00
Account Classification Total: 400 - CAPITAL OUTLAYS		$0.00	$40,000.00	$40,000.00
Department Total: 1320 - County Manager		**$497,562.00**	**$543,111.00**	**$45,549.00**
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	164,974.00	170,664.00	5,690.00
51-1200	Part-time Employees	16,256.00	0.00	(16,256.00)
51-1300	Overtime	5,000.00	10,000.00	5,000.00
51-2102	Medical Insurance	52,011.00	59,140.00	7,129.00
51-2103	Life Insurance	391.00	474.00	83.00
51-2200	Social Security (FICA) Contributions	11,010.00	11,200.00	190.00
51-2300	Medicare	2,576.00	2,620.00	44.00
51-2400	Retirement Contribution	28,467.00	29,866.00	1,399.00
51-2700	Workers Compensation	782.00	375.00	(407.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$281,467.00	$284,339.00	$2,872.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100.00	100.00	0.00
52-3851	Contract Cost Allocation	1,844.00	1,959.00	115.00
52-2201	Computer Maintenance	500.00	500.00	0.00
52-2202	Equipment Repairs and Maintenance	50,000.00	50,000.00	0.00
52-2204	Building Repairs and Maintenance	3,160.00	3,160.00	0.00
52-3101	General Liability Insurance	1,207.00	1,868.56	661.56
52-3105	Building and Property Insurance	549.00	806.75	257.75
52-3106	Bonds Fidelity	93.00	140.63	47.63
52-3201	Communications	2,000.00	2,000.00	0.00
52-3203	Postage and Shipping	25,000.00	30,000.00	5,000.00
52-3205	Cell Phone	800.00	1,000.00	200.00
52-3300	Advertising	11,000.00	11,000.00	0.00
52-3400	Printing and Binding	30,000.00	32,000.00	2,000.00

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3500	Travel	7,000.00	10,000.00	3,000.00
52-3505	Mileage - Non-Overnight Travel	1,500.00	1,500.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	500.00	(500.00)
52-3700	Education and Training	7,000.00	7,000.00	0.00
52-3852	Contract Services	195,975.00	260,000.00	64,025.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$338,728.00	$413,534.94	$74,806.94
300 - SUPPLIES				
53-1101	Office Supplies	10,000.00	10,000.00	0.00
53-1102	Uniforms	500.00	250.00	(250.00)
53-1127	Materials and Supplies	500.00	0.00	(500.00)
53-1230	Utilities	2,654.00	2,654.00	0.00
53-1805	Computer Hardware / Software	33,025.00	0.00	(33,025.00)
53-1810	Office Equipment	1,000.00	1,000.00	0.00
53-1815	Office Furniture	250.00	250.00	0.00
53-1830	Other Equipment	500.00	1,000.00	500.00
Account Classification Total: 300 - SUPPLIES		$48,429.00	$15,154.00	($33,275.00)
400 - CAPITAL OUTLAYS				
54-2400	Computers and Software	0.00	0.00	0.00
54-2500	Other Equipment	0.00	0.00	0.00
Account Classification Total: 400 - CAPITAL OUTLAYS		$0.00	$0.00	$0.00
Division Total: 1450 - Elections and Registration		**$668,624.00**	**$713,027.94**	**$44,403.94**
Department Total: 1400 - Elections and Registration		**$668,624.00**	**$713,027.94**	**$44,403.94**
Department: 1510 - Finance				
Division: 1511 - Financial Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	248,179.00	315,432.00	67,253.00
51-1200	Part-time Employees	49,700.00	0.00	(49,700.00)
51-2102	Medical Insurance	55,263.00	73,925.00	18,662.00
51-2103	Life Insurance	563.00	699.00	136.00
51-2200	Social Security (FICA) Contributions	20,707.00	19,557.00	(1,150.00)
51-2300	Medicare	4,263.00	4,575.00	312.00
51-2400	Retirement Contribution	45,814.00	55,201.00	9,387.00
51-2700	Workers Compensation	848.00	630.00	(218.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$425,337.00	$470,019.00	$44,682.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	160,000.00	150,000.00	(10,000.00)
52-1206	Employee Medical Exam	70.00	70.00	0.00
52-3620	Bank and Credit Card Fees	15,000.00	15,000.00	0.00
52-3851	Contract Cost Allocation	3,552.00	3,782.00	230.00
52-2204	Building Repairs and Maintenance	2,412.00	2,412.00	0.00
52-3101	General Liability Insurance	1,897.00	2,937.00	1,040.00
52-3105	Building and Property Insurance	419.00	616.00	197.00
52-3106	Bonds Fidelity	340.00	401.00	61.00
52-3201	Communications	1,200.00	1,500.00	300.00
52-3203	Postage and Shipping	2,030.00	1,800.00	(230.00)
52-3205	Cell Phone	900.00	900.00	0.00
52-3300	Advertising	0.00	600.00	600.00
52-3400	Printing and Binding	800.00	800.00	0.00
52-3500	Travel	700.00	1,000.00	300.00
52-3601	Dues, Certification Fees, Subscriptions	1,350.00	1,800.00	450.00
52-3700	Education and Training	1,670.00	2,500.00	830.00
52-3900	Other Purchased Services	330.00	330.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$192,670.00	$186,448.00	($6,222.00)
300 - SUPPLIES				
53-1102	Uniforms	100.00	100.00	0.00
53-1230	Utilities	2,026.00	2,026.00	0.00
53-1805	Computer Hardware / Software	1,480.00	1,000.00	(480.00)
53-1815	Office Furniture	0.00	275.00	275.00
Account Classification Total: 300 - SUPPLIES		$3,606.00	$3,401.00	($205.00)
Division Total: 1511 - Financial Administration		**$621,613.00**	**$659,868.00**	**$38,255.00**
Division: 1515 - Treasury				
700 - OTHER COSTS				
57-1110	City of LaGrange	374,740.00	407,484.00	32,744.00
57-1210	City of Hogansville	50,985.00	55,440.00	4,455.00
57-1310	City of West Point	50,985.00	55,400.00	4,415.00
Account Classification Total: 700 - OTHER COSTS		$476,710.00	$518,324.00	$41,614.00
Division Total: 1515 - Treasury		**$476,710.00**	**$518,324.00**	**$41,614.00**
Division: 1517 - Purchasing				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	160,379.00	163,737.00	3,358.00

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Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2102	Medical Insurance	39,009.00	44,355.00	5,346.00
51-2103	Life Insurance	348.00	384.00	36.00
51-2200	Social Security (FICA) Contributions	9,943.00	10,152.00	209.00
51-2300	Medicare	2,326.00	2,374.00	48.00
51-2400	Retirement Contribution	29,205.00	22,691.00	(6,514.00)
51-2700	Workers Compensation	417.00	327.00	(90.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$241,627.00	$244,020.00	$2,393.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70.00	90.00	20.00
52-3851	Contract Cost Allocation	1,383.00	1,469.00	86.00
52-2201	Computer Maintenance	100.00	100.00	0.00
52-2202	Equipment Repairs and Maintenance	200.00	100.00	(100.00)
52-2203	Vehicle Repairs and Maintenance	1,500.00	1,700.00	200.00
52-2204	Building Repairs and Maintenance	5,243.00	5,243.00	0.00
52-3101	General Liability Insurance	1,035.00	1,602.00	567.00
52-3103	Auto Insurance	2,024.00	2,871.00	847.00
52-3105	Building and Property Insurance	911.00	1,338.84	427.84
52-3106	Bonds Fidelity	80.00	121.00	41.00
52-3201	Communications	1,128.00	1,500.00	372.00
52-3203	Postage and Shipping	25.00	25.00	0.00
52-3205	Cell Phone	1,200.00	1,200.00	0.00
52-3300	Advertising	100.00	100.00	0.00
52-3400	Printing and Binding	100.00	110.00	10.00
52-3500	Travel	1,000.00	1,000.00	0.00
52-3505	Mileage - Non-Overnight Travel	100.00	175.00	75.00
52-3601	Dues, Certification Fees, Subscriptions	750.00	950.00	200.00
52-3700	Education and Training	800.00	900.00	100.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$17,749.00	$20,594.84	$2,845.84
300 - SUPPLIES				
53-1101	Office Supplies	1,200.00	1,500.00	300.00
53-1102	Uniforms	175.00	225.00	50.00
53-1110	Program Supplies and Materials	700.00	700.00	0.00
53-1123	Tires and Tubes	600.00	1,500.00	900.00
53-1230	Utilities	4,404.00	4,404.00	0.00
53-1270	Auto Fuel	3,180.00	3,180.00	0.00
53-1805	Computer Hardware / Software	1,500.00	2,000.00	500.00
53-1830	Other Equipment	300.00	300.00	0.00
Account Classification Total: 300 - SUPPLIES		$12,059.00	$13,809.00	$1,750.00
Division Total: 1517 - Purchasing		**$271,435.00**	**$278,423.84**	**$6,988.84**
Department Total: 1510 - Finance		**$1,369,758.00**	**$1,456,615.84**	**$86,857.84**
Department: 1530 - County Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	255,000.00	280,000.00	25,000.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$255,000.00	$280,000.00	$25,000.00
Department Total: 1530 - County Attorney		**$255,000.00**	**$280,000.00**	**$25,000.00**
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
200 - PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	230,825.00	241,949.00	11,124.00
52-3851	Contract Cost Allocation	461.00	490.00	29.00
52-2204	Building Repairs and Maintenance	1,681.00	1,681.00	0.00
52-3105	Building and Property Insurance	292.00	430.00	138.00
52-3201	Communications	220.00	220.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$233,479.00	$244,770.00	$11,291.00
300 - SUPPLIES				
53-1230	Utilities	1,412.00	1,412.00	0.00
Account Classification Total: 300 - SUPPLIES		$1,412.00	$1,412.00	$0.00
Division Total: 1535 - Information Technology Main		**$234,891.00**	**$246,182.00**	**$11,291.00**
Division: 1537 - GIS				
200 - PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	163,780.85	174,426.60	10,645.76
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$163,780.85	$174,426.60	$10,645.76
Division Total: 1537 - GIS		**$163,780.85**	**$174,426.60**	**$10,645.76**
Department Total: 1535 - Information Technology		**$398,671.85**	**$420,608.60**	**$21,936.76**
Department: 1540 - Human Resources				
Division: 1540 - Human Resources				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	191,699.00	201,490.00	9,791.00
51-1300	Overtime	0.00	1,000.00	1,000.00
51-2102	Medical Insurance	39,009.00	44,355.00	5,346.00

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Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2103	Life Insurance	358.00	396.00	38.00
51-2200	Social Security (FICA) Contributions	11,885.00	12,554.00	669.00
51-2300	Medicare	2,779.00	2,937.00	158.00
51-2400	Retirement Contribution	34,908.00	35,261.00	353.00
51-2700	Workers Compensation	498.00	403.00	(95.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$281,136.00	$298,396.00	$17,260.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	3,000.00	3,000.00	0.00
52-1206	Employee Medical Exam	120.00	120.00	0.00
52-1214	Employee Assistance Program	8,000.00	8,000.00	0.00
52-3851	Contract Cost Allocation	1,338.00	1,424.00	86.00
52-2201	Computer Maintenance	200.00	200.00	0.00
52-2202	Equipment Repairs and Maintenance	1,000.00	1,000.00	0.00
52-2204	Building Repairs and Maintenance	2,494.00	2,494.00	0.00
52-3101	General Liability Insurance	1,035.00	1,601.62	566.62
52-3105	Building and Property Insurance	434.00	636.78	202.78
52-3106	Bonds Fidelity	253.00	280.36	27.36
52-3201	Communications	1,500.00	1,200.00	(300.00)
52-3203	Postage and Shipping	1,400.00	1,400.00	0.00
52-3205	Cell Phone	600.00	600.00	0.00
52-3400	Printing and Binding	500.00	500.00	0.00
52-3500	Travel	1,200.00	1,200.00	0.00
52-3505	Mileage - Non-Overnight Travel	500.00	500.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	500.00	500.00	0.00
52-3700	Education and Training	2,500.00	2,500.00	0.00
52-3852	Contract Services	16,100.00	19,200.00	3,100.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$42,674.00	$46,356.76	$3,682.76
300 - SUPPLIES				
53-1101	Office Supplies	3,500.00	3,500.00	0.00
53-1102	Uniforms	200.00	200.00	0.00
53-1112	Employee Awards Program	5,500.00	5,500.00	0.00
53-1230	Utilities	2,095.00	2,095.00	0.00
53-1805	Computer Hardware / Software	1,000.00	1,000.00	0.00
53-1810	Office Equipment	1,000.00	1,000.00	0.00
53-1815	Office Furniture	1,000.00	1,000.00	0.00
Account Classification Total: 300 - SUPPLIES		$14,295.00	$14,295.00	$0.00
Division Total: 1540 - Human Resources		**$338,105.00**	**$359,047.76**	**$20,942.76**
Division: 1542 - Payroll and Benefits				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	48,358.00	51,834.00	3,476.00
51-1200	Part-time Employees	0.00	18,720.00	18,720.00
51-1300	Overtime	0.00	500.00	500.00
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	135.00	150.00	15.00
51-2200	Social Security (FICA) Contributions	2,998.00	4,406.00	1,408.00
51-2300	Medicare	701.00	1,030.00	329.00
51-2400	Retirement Contribution	8,806.00	9,071.00	265.00
51-2700	Workers Compensation	126.00	152.00	26.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$74,127.00	$100,648.00	$26,521.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40.00	60.00	20.00
52-2220	Computer/Software Maintenance	13,000.00	13,000.00	0.00
52-3851	Contract Cost Allocation	1,337.59	1,424.00	86.41
52-2201	Computer Maintenance	200.00	200.00	0.00
52-2204	Building Repairs and Maintenance	1,446.89	1,447.00	0.11
52-3101	General Liability Insurance	344.75	534.00	189.25
52-3105	Building and Property Insurance	251.26	370.00	118.74
52-3106	Bonds Fidelity	150.00	300.00	150.00
52-3400	Printing and Binding	300.00	300.00	0.00
52-3500	Travel	500.00	500.00	0.00
52-3505	Mileage - Non-Overnight Travel	200.00	200.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	150.00	150.00	0.00
52-3700	Education and Training	500.00	500.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$18,420.49	$18,985.00	$564.51
300 - SUPPLIES				
53-1230	Utilities	1,215.38	1,216.00	0.62
53-1805	Computer Hardware / Software	500.00	500.00	0.00
53-1810	Office Equipment	500.00	500.00	0.00
Account Classification Total: 300 - SUPPLIES		$2,215.38	$2,216.00	$0.62
Division Total: 1542 - Payroll and Benefits		**$94,762.87**	**$121,849.00**	**$27,086.13**

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Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
Department Total: 1540 - Human Resources		**$432,867.87**	**$480,896.76**	**$48,028.89**
Department:	**1545 - Tax Commissioner**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	481,182.00	492,516.00	11,334.00
51-2102	Medical Insurance	130,030.00	147,850.00	17,820.00
51-2103	Life Insurance	1,174.00	1,302.00	128.00
51-2200	Social Security (FICA) Contributions	29,679.00	30,536.00	857.00
51-2300	Medicare	6,941.00	7,142.00	201.00
51-2400	Retirement Contribution	87,167.00	81,031.00	(6,136.00)
51-2700	Workers Compensation	2,474.00	2,067.00	(407.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$738,647.00	$762,444.00	$23,797.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	8,500.00	0.00	(8,500.00)
52-1206	Employee Medical Exam	100.00	100.00	0.00
52-2220	Computer/Software Maintenance	22,500.00	23,250.00	750.00
52-3851	Contract Cost Allocation	11,443.00	12,188.00	745.00
52-2202	Equipment Repairs and Maintenance	750.00	750.00	0.00
52-2203	Vehicle Repairs and Maintenance	500.00	500.00	0.00
52-2204	Building Repairs and Maintenance	9,429.00	9,429.00	0.00
52-3101	General Liability Insurance	3,448.00	4,805.00	1,357.00
52-3103	Auto Insurance	338.00	479.00	141.00
52-3105	Building and Property Insurance	1,638.00	2,408.00	770.00
52-3106	Bonds Fidelity	556.00	647.00	91.00
52-3201	Communications	4,750.00	5,000.00	250.00
52-3203	Postage and Shipping	56,000.00	63,500.00	7,500.00
52-3205	Cell Phone	1,550.00	1,550.00	0.00
52-3300	Advertising	400.00	400.00	0.00
52-3400	Printing and Binding	1,275.00	1,300.00	25.00
52-3500	Travel	4,200.00	4,500.00	300.00
52-3505	Mileage - Non-Overnight Travel	250.00	250.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	850.00	800.00	(50.00)
52-3700	Education and Training	2,100.00	2,500.00	400.00
52-3900	Other Purchased Services	20,206.00	21,500.00	1,294.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$150,783.00	$155,856.00	$5,073.00
300 - SUPPLIES				
53-1101	Office Supplies	7,230.00	7,250.00	20.00
53-1102	Uniforms	750.00	750.00	0.00
53-1123	Tires and Tubes	100.00	100.00	0.00
53-1230	Utilities	7,921.00	7,921.00	0.00
53-1270	Auto Fuel	2,136.00	1,300.00	(836.00)
53-1805	Computer Hardware / Software	900.00	1,500.00	600.00
53-1810	Office Equipment	1,100.00	500.00	(600.00)
Account Classification Total: 300 - SUPPLIES		$20,137.00	$19,321.00	($816.00)
Department Total: 1545 - Tax Commissioner		**$909,567.00**	**$937,621.00**	**$28,054.00**
Department:	**1550 - Property Appraisal**			
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	546,344.00	554,031.00	7,687.00
51-1200	Part-time Employees	15,834.00	15,834.00	0.00
51-1300	Overtime	5,000.00	8,000.00	3,000.00
51-1400	Salaries - Board	17,500.00	20,000.00	2,500.00
51-2102	Medical Insurance	130,030.00	147,850.00	17,820.00
51-2103	Life Insurance	1,018.00	1,338.00	320.00
51-2200	Social Security (FICA) Contributions	35,941.00	37,347.00	1,406.00
51-2300	Medicare	8,406.00	8,736.00	330.00
51-2400	Retirement Contribution	99,490.00	96,952.00	(2,538.00)
51-2700	Workers Compensation	8,028.00	6,238.00	(1,790.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$867,591.00	$896,326.00	$28,735.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	29,850.00	30,000.00	150.00
52-1206	Employee Medical Exam	150.00	150.00	0.00
52-2220	Computer/Software Maintenance	16,000.00	23,000.00	7,000.00
52-3851	Contract Cost Allocation	11,443.00	12,188.00	745.00
52-2202	Equipment Repairs and Maintenance	4,960.00	1,600.00	(3,360.00)
52-2203	Vehicle Repairs and Maintenance	1,200.00	1,200.00	0.00
52-2204	Building Repairs and Maintenance	6,794.00	6,794.00	0.00
52-3101	General Liability Insurance	3,620.00	5,606.00	1,986.00
52-3103	Auto Insurance	1,350.00	1,914.00	564.00
52-3105	Building and Property Insurance	1,180.00	1,735.00	555.00
52-3201	Communications	4,000.00	4,000.00	0.00
52-3203	Postage and Shipping	2,500.00	2,500.00	0.00

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Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3205	Cell Phone	4,460.00	5,000.00	540.00
52-3300	Advertising	200.00	200.00	0.00
52-3400	Printing and Binding	26,100.00	26,000.00	(100.00)
52-3500	Travel	8,950.00	15,000.00	6,050.00
52-3505	Mileage - Non-Overnight Travel	300.00	300.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	900.00	1,000.00	100.00
52-3700	Education and Training	6,550.00	7,000.00	450.00
52-3852	Contract Services	83,368.00	150,691.00	67,323.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$213,875.00	$295,878.00	$82,003.00
300 - SUPPLIES				
53-1101	Office Supplies	2,500.00	2,500.00	0.00
53-1102	Uniforms	500.00	500.00	0.00
53-1113	Other Supplies & Essentials	56.00	475.00	419.00
53-1123	Tires and Tubes	1,095.00	650.00	(445.00)
53-1126	Parts and Supplies	274.00	300.00	26.00
53-1230	Utilities	5,707.00	5,707.00	0.00
53-1270	Auto Fuel	4,176.00	5,500.00	1,324.00
53-1400	Books and Periodicals	2,500.00	3,000.00	500.00
53-1805	Computer Hardware / Software	3,000.00	3,000.00	0.00
53-1830	Other Equipment	1,800.00	1,800.00	0.00
Account Classification Total: 300 - SUPPLIES		$21,608.00	$23,432.00	$1,824.00
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	37,677.00	0.00	(37,677.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$37,677.00	$0.00	($37,677.00)
Department Total: 1550 - Property Appraisal		**$1,140,751.00**	**$1,215,636.00**	**$74,885.00**
Department: 1565 - General Government				
Division: 1565 - General Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	86,662.00	88,504.00	1,842.00
51-2102	Medical Insurance	19,505.00	22,178.07	2,673.07
51-2103	Life Insurance	168.00	186.00	18.00
51-2200	Social Security (FICA) Contributions	5,373.00	5,487.00	114.00
51-2300	Medicare	1,256.00	1,284.00	28.00
51-2400	Retirement Contribution	15,781.00	15,488.00	(293.00)
51-2700	Workers Compensation	930.00	773.00	(157.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$129,675.00	$133,900.07	$4,225.07
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	877.00	934.08	57.08
52-2204	Building Repairs and Maintenance	242.00	241.15	(0.85)
52-3101	General Liability Insurance	690.00	0.00	(690.00)
52-3105	Building and Property Insurance	42.00	61.58	19.58
52-3201	Communications	300.00	0.00	(300.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$2,151.00	$1,236.81	($914.19)
300 - SUPPLIES				
53-1230	Utilities	203.00	202.56	(0.44)
Account Classification Total: 300 - SUPPLIES		$203.00	$202.56	($0.44)
Division Total: 1565 - General Administration		**$132,029.00**	**$135,339.44**	**$3,310.44**
Division: 1566 - SO D/WR - Bldg/Grounds Detail				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	78,358.00	39,510.00	(38,848.00)
51-1300	Overtime	1,522.00	1,522.00	0.00
51-2102	Medical Insurance	26,006.00	14,785.00	(11,221.00)
51-2103	Life Insurance	207.00	114.00	(93.00)
51-2200	Social Security (FICA) Contributions	4,952.00	2,544.00	(2,408.00)
51-2300	Medicare	1,158.00	595.00	(563.00)
51-2400	Retirement Contribution	10,273.00	3,191.00	(7,082.00)
51-2700	Workers Compensation	1,661.00	723.00	(938.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$124,137.00	$62,984.00	($61,153.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	200.00	200.00	0.00
52-2202	Equipment Repairs and Maintenance	1,000.00	1,000.00	0.00
52-2203	Vehicle Repairs and Maintenance	1,325.00	1,325.00	0.00
52-3101	General Liability Insurance	689.49	1,067.75	378.25
52-3102	Law Enforcement Liability	1,081.66	1,680.00	598.34
52-3103	Auto Insurance	674.60	956.78	282.18
52-3204	Non-Telephone Communication	600.00	600.00	0.00
52-3205	Cell Phone	675.00	675.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$6,245.75	$7,504.53	$1,258.78
300 - SUPPLIES				
53-1102	Uniforms	600.00	600.00	0.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
53-1112	Employee Awards Program	50.00	50.00	0.00
53-1123	Tires and Tubes	800.00	800.00	0.00
53-1126	Parts and Supplies	1,300.00	1,300.00	0.00
53-1270	Auto Fuel	3,450.00	3,450.00	0.00
Account Classification Total: 300 - SUPPLIES		$6,200.00	$6,200.00	$0.00
Division Total: 1566 - SO D/WR - Bldg/Grounds Detail		**$136,582.75**	**$76,688.53**	**($59,894.22)**
Division: 1567 - Building and Grounds				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	211,347.00	215,800.00	4,453.00
51-1300	Overtime	5,000.00	10,000.00	5,000.00
51-2102	Medical Insurance	52,012.00	59,140.00	7,128.00
51-2103	Life Insurance	493.00	546.00	53.00
51-2200	Social Security (FICA) Contributions	13,413.00	13,999.00	586.00
51-2300	Medicare	3,137.00	3,275.00	138.00
51-2400	Retirement Contribution	38,486.00	37,765.00	(721.00)
51-2700	Workers Compensation	6,150.00	5,567.00	(583.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$330,038.00	$346,092.00	$16,054.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100.00	100.00	0.00
52-2220	Computer/Software Maintenance	20,000.00	20,000.00	0.00
52-3851	Contract Cost Allocation	1,338.00	1,424.00	86.00
52-2141	Grounds Maintenance & Improvements	45,000.00	45,000.00	0.00
52-2202	Equipment Repairs and Maintenance	500.00	500.00	0.00
52-2203	Vehicle Repairs and Maintenance	1,500.00	2,000.00	500.00
52-2204	Building Repairs and Maintenance	37,216.00	37,216.00	0.00
52-3101	General Liability Insurance	1,379.00	2,135.50	756.50
52-3103	Auto Insurance	1,350.00	1,913.56	563.56
52-3105	Building and Property Insurance	6,317.00	9,288.36	2,971.36
52-3201	Communications	4,632.00	4,632.00	0.00
52-3205	Cell Phone	3,000.00	3,000.00	0.00
52-3400	Printing and Binding	100.00	100.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$122,432.00	$127,309.42	$4,877.42
300 - SUPPLIES				
53-1101	Office Supplies	1,200.00	1,200.00	0.00
53-1102	Uniforms	1,600.00	1,600.00	0.00
53-1107	Janitorial Supplies	10,000.00	12,000.00	2,000.00
53-1123	Tires and Tubes	1,000.00	1,500.00	500.00
53-1230	Utilities	10,000.00	12,000.00	2,000.00
53-1270	Auto Fuel	12,000.00	12,000.00	0.00
53-1600	Small Equipment	1,700.00	1,700.00	0.00
53-1805	Computer Hardware / Software	2,000.00	0.00	(2,000.00)
53-1830	Other Equipment	3,000.00	3,000.00	0.00
Account Classification Total: 300 - SUPPLIES		$42,500.00	$45,000.00	$2,500.00
Division Total: 1567 - Building and Grounds		**$494,970.00**	**$518,401.42**	**$23,431.42**
Department Total: 1565 - General Government		**$763,581.75**	**$730,429.40**	**($33,152.36)**
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
700 - OTHER COSTS				
57-2001	Allocation	98,410.00	136,423.00	38,013.00
Account Classification Total: 700 - OTHER COSTS		$98,410.00	$136,423.00	$38,013.00
Division Total: 1582 - Archive Records		**$98,410.00**	**$136,423.00**	**$38,013.00**
Department Total: 1580 - Records Management		**$98,410.00**	**$136,423.00**	**$38,013.00**
Department: 1595 - General Association				
200 - PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	8,300.00	9,000.00	700.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$8,300.00	$9,000.00	$700.00
700 - OTHER COSTS				
57-2001	Allocation	32,477.00	33,000.00	523.00
Account Classification Total: 700 - OTHER COSTS		$32,477.00	$33,000.00	$523.00
Department Total: 1595 - General Association		**$40,777.00**	**$42,000.00**	**$1,223.00**
Department: 1596 - Non-Departmental				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-2600	Unemployment Insurance	9,000.00	2,500.00	(6,500.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$9,000.00	$2,500.00	($6,500.00)
Department Total: 1596 - Non-Departmental		**$9,000.00**	**$2,500.00**	**($6,500.00)**
Department: 2100 - Judicial Administration				
Division: 2100 - Judicial Administration Main				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	255,820.00	383,342.00	127,522.00
51-2102	Medical Insurance	55,521.00	92,702.17	37,181.17

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2103	Life Insurance	678.00	747.00	69.00
51-2200	Social Security (FICA) Contributions	16,256.00	23,769.00	7,513.00
51-2300	Medicare	5,038.00	5,558.00	520.00
51-2400	Retirement Contribution	46,584.00	67,085.00	20,501.00
51-2700	Workers Compensation	615.00	574.00	(41.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$380,512.00	$573,777.17	$193,265.17
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	120,000.00	132,000.00	12,000.00
52-1206	Employee Medical Exam	35.00	250.00	215.00
52-3851	Contract Cost Allocation	4,384.00	4,671.00	287.00
52-2202	Equipment Repairs and Maintenance	1,800.00	1,800.00	0.00
52-2204	Building Repairs and Maintenance	17,000.92	17,001.00	0.08
52-3101	General Liability Insurance	1,897.00	2,937.00	1,040.00
52-3105	Building and Property Insurance	2,953.00	4,342.00	1,389.00
52-3106	Bonds Fidelity	305.00	381.00	76.00
52-3201	Communications	3,500.00	4,000.00	500.00
52-3203	Postage and Shipping	500.00	400.00	(100.00)
52-3400	Printing and Binding	300.00	110.00	(190.00)
52-3500	Travel	1,006.00	3,000.00	1,994.00
52-3505	Mileage - Non-Overnight Travel	600.00	500.00	(100.00)
52-3510	Travel/Training - Indigent Attorney	1,500.00	3,000.00	1,500.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	1,200.00	200.00
52-3700	Education and Training	1,595.00	1,500.00	(95.00)
52-3910	Court Costs and Other Evidence Charges	100.00	0.00	(100.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$158,475.92	$177,092.00	$18,616.09
300 - SUPPLIES				
53-1101	Office Supplies	2,816.00	1,700.00	(1,116.00)
53-1102	Uniforms	500.00	0.00	(500.00)
53-1111	Indigent Supplies	750.00	750.00	0.00
53-1230	Utilities	14,281.00	14,281.00	0.00
53-1805	Computer Hardware / Software	1,200.00	1,200.00	0.00
53-1810	Office Equipment	0.00	8,200.00	8,200.00
53-1815	Office Furniture	714.00	200.00	(514.00)
Account Classification Total: 300 - SUPPLIES		$20,261.00	$26,331.00	$6,070.00
400 - CAPITAL OUTLAYS				
54-2510	Office Equipment	7,969.00	0.00	(7,969.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$7,969.00	$0.00	($7,969.00)
Division Total: 2100 - Judicial Administration Main		**$567,217.92**	**$777,200.17**	**$209,982.25**
Division: 2110 - Drug Lab				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	46,020.00	44,741.00	(1,279.00)
51-1200	Part-time Employees	37,000.00	36,192.00	(808.00)
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	127.00	135.00	8.00
51-2200	Social Security (FICA) Contributions	4,723.00	5,018.00	295.00
51-2300	Medicare	1,105.00	1,173.00	68.00
51-2400	Retirement Contribution	8,380.00	7,830.00	(550.00)
51-2700	Workers Compensation	198.00	161.00	(37.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$110,556.00	$110,035.00	($521.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	35.00	80.00	45.00
52-3851	Contract Cost Allocation	1,754.00	1,869.00	115.00
52-2202	Equipment Repairs and Maintenance	700.00	700.00	0.00
52-2204	Building Repairs and Maintenance	2,117.28	2,118.00	0.72
52-3101	General Liability Insurance	12,689.00	13,500.00	811.00
52-3105	Building and Property Insurance	368.00	541.00	173.00
52-3106	Bonds Fidelity	53.00	81.00	28.00
52-3201	Communications	750.00	750.00	0.00
52-3203	Postage and Shipping	100.00	100.00	0.00
52-3400	Printing and Binding	50.00	55.00	5.00
52-3500	Travel	100.00	0.00	(100.00)
52-3601	Dues, Certification Fees, Subscriptions	250.00	0.00	(250.00)
52-3700	Education and Training	500.00	500.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$19,466.28	$20,294.00	$827.72
300 - SUPPLIES				
53-1101	Office Supplies	750.00	750.00	0.00
53-1102	Uniforms	100.00	0.00	(100.00)
53-1125	Drug Testing/Monitoring Supplies	111,800.00	120,000.00	8,200.00
53-1230	Utilities	1,779.00	1,779.00	0.00
53-1805	Computer Hardware / Software	700.00	1,200.00	500.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
53-1810	Office Equipment	250.00	200.00	(50.00)
53-1815	Office Furniture	100.00	200.00	100.00
Account Classification Total: 300 - SUPPLIES		$115,479.00	$124,129.00	$8,650.00
Division Total: 2110 - Drug Lab		**$245,501.28**	**$254,458.00**	**$8,956.72**
Department Total: 2100 - Judicial Administration		**$812,719.19**	**$1,031,658.17**	**$218,938.97**
Department: 2150 - Superior Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	0.00	0.00	0.00
51-1200	Part-time Employees	25,000.00	25,000.00	0.00
51-1900	Salary Supplements	66,500.00	66,500.00	0.00
51-1910	Judge's Secretary Supplement	7,200.00	7,200.00	0.00
51-2200	Social Security (FICA) Contributions	1,580.00	2,765.00	1,185.00
51-2300	Medicare	368.00	644.00	276.00
51-2700	Workers Compensation	68.00	91.00	23.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$100,716.00	$102,200.00	$1,484.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	1,000.00	0.00	(1,000.00)
52-1206	Employee Medical Exam	70.00	0.00	(70.00)
52-1301	Court Reporter	105,000.00	110,000.00	5,000.00
52-1302	Interpreter/Witness/Indigent Reporter	6,500.00	8,000.00	1,500.00
52-3851	Contract Cost Allocation	8,948.00	9,521.00	573.00
52-2202	Equipment Repairs and Maintenance	1,000.00	800.00	(200.00)
52-2204	Building Repairs and Maintenance	21,194.47	21,195.00	0.53
52-3101	General Liability Insurance	518.00	800.81	282.81
52-3105	Building and Property Insurance	3,681.00	5,412.62	1,731.62
52-3201	Communications	3,000.00	3,500.00	500.00
52-3203	Postage and Shipping	300.00	300.00	0.00
52-3301	Grand Jury Presentment	315.00	750.00	435.00
52-3400	Printing and Binding	100.00	100.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	4,590.00	4,600.00	10.00
52-3603	Jury Per Diem	39,000.00	100,000.00	61,000.00
52-3604	Witness Fees	500.00	0.00	(500.00)
52-3700	Education and Training	1,000.00	500.00	(500.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$196,716.47	$265,479.44	$68,762.96
300 - SUPPLIES				
53-1101	Office Supplies	750.00	750.00	0.00
53-1230	Utilities	17,804.00	17,804.00	0.00
53-1815	Office Furniture	635.00	0.00	(635.00)
Account Classification Total: 300 - SUPPLIES		$19,189.00	$18,554.00	($635.00)
400 - CAPITAL OUTLAYS				
54-2510	Office Equipment	200.00	0.00	(200.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$200.00	$0.00	($200.00)
Department Total: 2150 - Superior Court		**$316,821.47**	**$386,233.44**	**$69,411.96**
Department: 2180 - Clerk of Courts				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	559,374.00	535,319.00	(24,055.00)
51-1200	Part-time Employees	22,620.00	32,032.00	9,412.00
51-1300	Overtime	12,000.00	12,000.00	0.00
51-1450	Board - Equalization	3,500.00	3,500.00	0.00
51-2102	Medical Insurance	169,039.00	177,420.00	8,381.00
51-2103	Life Insurance	1,210.00	1,431.00	221.00
51-2200	Social Security (FICA) Contributions	36,892.00	36,136.00	(756.00)
51-2300	Medicare	8,626.00	8,452.00	(174.00)
51-2400	Retirement Contribution	101,408.00	93,680.00	(7,728.00)
51-2700	Workers Compensation	1,509.00	1,137.00	(372.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$916,178.00	$901,107.00	($15,071.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140.00	150.00	10.00
52-2220	Computer/Software Maintenance	39,000.00	39,000.00	0.00
52-3851	Contract Cost Allocation	21,919.00	23,352.00	1,433.00
52-2204	Building Repairs and Maintenance	17,653.00	17,653.00	0.00
52-3101	General Liability Insurance	4,655.00	6,673.43	2,018.43
52-3105	Building and Property Insurance	3,066.00	4,507.95	1,441.95
52-3106	Bonds Fidelity	1,052.00	1,172.32	120.32
52-3201	Communications	5,400.00	5,400.00	0.00
52-3203	Postage and Shipping	7,500.00	7,500.00	0.00
52-3300	Advertising	300.00	300.00	0.00
52-3400	Printing and Binding	4,500.00	4,500.00	0.00
52-3500	Travel	2,500.00	2,500.00	0.00
52-3505	Mileage - Non-Overnight Travel	840.00	900.00	60.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3601	Dues, Certification Fees, Subscriptions	2,750.00	2,750.00	0.00
52-3700	Education and Training	1,150.00	1,150.00	0.00
52-3852	Contract Services	14,400.00	14,400.00	0.00
52-3900	Other Purchased Services	48,000.00	48,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$174,825.00	$179,908.71	$5,083.71
300 - SUPPLIES				
53-1101	Office Supplies	11,441.00	10,000.00	(1,441.00)
53-1102	Uniforms	200.00	0.00	(200.00)
53-1230	Utilities	14,828.00	14,828.00	0.00
53-1815	Office Furniture	225.00	0.00	(225.00)
Account Classification Total: 300 - SUPPLIES		$26,694.00	$24,828.00	($1,866.00)
Department Total: 2180 - Clerk of Courts		**$1,117,697.00**	**$1,105,843.71**	**($11,853.29)**
Department: 2200 - District Attorney				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	13,151.00	14,012.00	861.00
52-2204	Building Repairs and Maintenance	10,575.00	10,575.00	0.00
52-3105	Building and Property Insurance	1,837.00	2,701.00	864.00
52-3201	Communications	1,400.00	1,400.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$26,963.00	$28,688.00	$1,725.00
300 - SUPPLIES				
53-1230	Utilities	8,883.00	8,883.00	0.00
Account Classification Total: 300 - SUPPLIES		$8,883.00	$8,883.00	$0.00
700 - OTHER COSTS				
57-2001	Allocation	1,152,706.00	1,202,706.00	50,000.00
Account Classification Total: 700 - OTHER COSTS		$1,152,706.00	$1,202,706.00	$50,000.00
Department Total: 2200 - District Attorney		**$1,188,552.00**	**$1,240,277.00**	**$51,725.00**
Department: 2300 - State Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	176,644.00	172,588.00	(4,056.00)
51-1200	Part-time Employees	10,000.00	16,000.00	6,000.00
51-2102	Medical Insurance	26,006.00	29,570.00	3,564.00
51-2103	Life Insurance	240.00	264.00	24.00
51-2200	Social Security (FICA) Contributions	10,642.00	11,096.00	454.00
51-2300	Medicare	2,488.00	2,595.00	107.00
51-2400	Retirement Contribution	31,256.00	30,203.00	(1,053.00)
51-2700	Workers Compensation	446.00	358.00	(88.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$257,722.00	$262,674.00	$4,952.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	2,200.00	2,200.00	0.00
52-1206	Employee Medical Exam	35.00	35.00	0.00
52-1301	Court Reporter	25,000.00	35,000.00	10,000.00
52-1302	Interpreter/Witness/Indigent Reporter	3,500.00	7,000.00	3,500.00
52-3851	Contract Cost Allocation	3,507.00	3,737.00	230.00
52-2202	Equipment Repairs and Maintenance	500.00	500.00	0.00
52-2204	Building Repairs and Maintenance	8,245.00	8,245.00	0.00
52-3101	General Liability Insurance	1,552.00	1,868.56	316.56
52-3105	Building and Property Insurance	1,432.00	2,105.56	673.56
52-3201	Communications	1,556.00	1,556.00	0.00
52-3203	Postage and Shipping	100.00	100.00	0.00
52-3400	Printing and Binding	50.00	55.00	5.00
52-3500	Travel	750.00	750.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	2,420.00	2,420.00	0.00
52-3603	Jury Per Diem	12,000.00	24,000.00	12,000.00
52-3604	Witness Fees	0.00	0.00	0.00
52-3700	Education and Training	1,000.00	1,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$63,847.00	$90,572.12	$26,725.12
300 - SUPPLIES				
53-1101	Office Supplies	750.00	750.00	0.00
53-1230	Utilities	6,926.00	6,926.00	0.00
53-1805	Computer Hardware / Software	600.00	600.00	0.00
53-1810	Office Equipment	200.00	200.00	0.00
53-1815	Office Furniture	600.00	200.00	(400.00)
Account Classification Total: 300 - SUPPLIES		$9,076.00	$8,676.00	($400.00)
Department Total: 2300 - State Court		**$330,645.00**	**$361,922.12**	**$31,277.12**
Department: 2350 - Solicitor				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	451,152.00	458,750.00	7,598.00
51-1200	Part-time Employees	30,000.00	75,400.00	45,400.00
51-2102	Medical Insurance	115,727.00	121,976.53	6,249.53
51-2103	Life Insurance	844.00	716.00	(128.00)

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	32,492.00	33,116.00	624.00
51-2300	Medicare	7,597.00	7,746.00	149.00
51-2400	Retirement Contribution	95,430.00	80,282.00	(15,148.00)
51-2700	Workers Compensation	754.00	590.00	(164.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$733,996.00	$778,576.53	$44,580.53
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	105.00	120.00	15.00
52-3851	Contract Cost Allocation	5,261.00	5,605.00	344.00
52-2202	Equipment Repairs and Maintenance	2,400.00	2,400.00	0.00
52-2204	Building Repairs and Maintenance	7,102.00	7,102.00	0.00
52-3101	General Liability Insurance	2,931.00	4,004.06	1,073.06
52-3105	Building and Property Insurance	1,234.00	1,813.65	579.65
52-3201	Communications	3,900.00	3,900.00	0.00
52-3203	Postage and Shipping	1,000.00	1,000.00	0.00
52-3205	Cell Phone	0.00	540.00	540.00
52-3400	Printing and Binding	500.00	500.00	0.00
52-3500	Travel	3,340.00	3,500.00	160.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	1,000.00	0.00
52-3700	Education and Training	775.00	950.00	175.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$29,548.00	$32,434.71	$2,886.71
300 - SUPPLIES				
53-1101	Office Supplies	2,000.00	2,000.00	0.00
53-1230	Utilities	5,966.00	5,966.00	0.00
53-1805	Computer Hardware / Software	1,200.00	1,200.00	0.00
53-1810	Office Equipment	0.00	200.00	200.00
53-1815	Office Furniture	500.00	500.00	0.00
Account Classification Total: 300 - SUPPLIES		$9,666.00	$9,866.00	$200.00
Department Total: 2350 - Solicitor		**$773,210.00**	**$820,877.25**	**$47,667.25**
Department: 2400 - Magistrate Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	297,340.00	301,535.00	4,195.00
51-1200	Part-time Employees	19,141.00	22,674.00	3,533.00
51-2102	Medical Insurance	65,015.00	73,925.00	8,910.00
51-2103	Life Insurance	577.00	636.00	59.00
51-2200	Social Security (FICA) Contributions	19,467.00	20,101.00	634.00
51-2300	Medicare	4,553.00	4,701.00	148.00
51-2400	Retirement Contribution	30,293.00	29,720.00	(573.00)
51-2700	Workers Compensation	817.00	647.00	(170.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$437,203.00	$453,939.00	$16,736.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70.00	70.00	0.00
52-1302	Interpreter/Witness/Indigent Reporter	2,000.00	2,500.00	500.00
52-2220	Computer/Software Maintenance	36,000.00	36,000.00	0.00
52-3851	Contract Cost Allocation	6,643.00	7,074.00	431.00
52-2202	Equipment Repairs and Maintenance	700.00	700.00	0.00
52-2204	Building Repairs and Maintenance	14,014.00	14,014.00	0.00
52-3101	General Liability Insurance	1,897.00	2,936.31	1,039.31
52-3105	Building and Property Insurance	2,434.00	3,578.65	1,144.65
52-3106	Bonds Fidelity	600.00	600.00	0.00
52-3201	Communications	2,000.00	2,300.00	300.00
52-3203	Postage and Shipping	1,600.00	1,600.00	0.00
52-3400	Printing and Binding	1,500.00	3,000.00	1,500.00
52-3601	Dues, Certification Fees, Subscriptions	2,420.00	2,420.00	0.00
52-3700	Education and Training	800.00	500.00	(300.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$72,678.00	$77,292.96	$4,614.96
300 - SUPPLIES				
53-1101	Office Supplies	2,700.00	4,500.00	1,800.00
53-1102	Uniforms	400.00	0.00	(400.00)
53-1230	Utilities	11,771.00	11,771.00	0.00
53-1805	Computer Hardware / Software	700.00	1,200.00	500.00
53-1810	Office Equipment	0.00	200.00	200.00
53-1815	Office Furniture	200.00	0.00	(200.00)
Account Classification Total: 300 - SUPPLIES		$15,771.00	$17,671.00	$1,900.00
Department Total: 2400 - Magistrate Court		**$525,652.00**	**$548,902.96**	**$23,250.96**
Department: 2450 - Probate Court				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	229,086.00	234,755.00	5,669.00
51-2102	Medical Insurance	65,015.00	73,925.00	8,910.00
51-2103	Life Insurance	555.00	615.00	60.00
51-2200	Social Security (FICA) Contributions	14,049.00	14,554.00	505.00

Troup County Board of Commissioners
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Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2300	Medicare	3,285.00	3,404.00	119.00
51-2400	Retirement Contribution	41,260.00	41,082.00	(178.00)
51-2700	Workers Compensation	590.00	470.00	(120.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$353,840.00	$368,805.00	$14,965.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100.00	100.00	0.00
52-1213	Lunacy Hearing Fees	875.00	650.00	(225.00)
52-2220	Computer/Software Maintenance	3,600.00	3,600.00	0.00
52-3851	Contract Cost Allocation	4,474.00	4,761.00	287.00
52-2202	Equipment Repairs and Maintenance	785.00	675.00	(110.00)
52-2204	Building Repairs and Maintenance	20,655.00	20,655.00	0.00
52-3101	General Liability Insurance	1,724.00	2,669.37	945.37
52-3105	Building and Property Insurance	3,587.00	5,274.68	1,687.68
52-3106	Bonds Fidelity	850.00	850.00	0.00
52-3201	Communications	1,900.00	1,900.00	0.00
52-3203	Postage and Shipping	3,200.00	3,900.00	700.00
52-3400	Printing and Binding	1,150.00	150.00	(1,000.00)
52-3500	Travel	650.00	2,900.00	2,250.00
52-3505	Mileage - Non-Overnight Travel	300.00	275.00	(25.00)
52-3601	Dues, Certification Fees, Subscriptions	2,570.00	2,570.00	0.00
52-3700	Education and Training	1,400.00	1,400.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$47,820.00	$52,330.05	$4,510.05
300 - SUPPLIES				
53-1101	Office Supplies	3,700.00	3,000.00	(700.00)
53-1102	Uniforms	300.00	300.00	0.00
53-1230	Utilities	17,350.00	17,350.00	0.00
53-1400	Books and Periodicals	100.00	550.00	450.00
53-1805	Computer Hardware / Software	1,750.00	1,500.00	(250.00)
53-1810	Office Equipment	350.00	350.00	0.00
53-1815	Office Furniture	190.00	300.00	110.00
Account Classification Total: 300 - SUPPLIES		$23,740.00	$23,350.00	($390.00)
Department Total: 2450 - Probate Court		**$425,400.00**	**$444,485.05**	**$19,085.05**
Department: 2600 - Juvenile Justice				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	585,696.00	601,735.00	16,039.00
51-1200	Part-time Employees	18,186.00	18,186.00	0.00
51-1300	Overtime	0.00	3,000.00	3,000.00
51-2102	Medical Insurance	117,027.00	133,065.00	16,038.00
51-2103	Life Insurance	1,058.00	1,143.00	85.00
51-2200	Social Security (FICA) Contributions	37,441.00	39,056.00	1,615.00
51-2300	Medicare	8,756.00	9,136.00	380.00
51-2400	Retirement Contribution	81,614.00	79,549.00	(2,065.00)
51-2700	Workers Compensation	1,571.00	1,237.00	(334.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$851,349.00	$886,107.00	$34,758.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	263,000.00	263,000.00	0.00
52-1206	Employee Medical Exam	150.00	150.00	0.00
52-1301	Court Reporter	7.00	325.00	318.00
52-1302	Interpreter/Witness/Indigent Reporter	530.00	530.00	0.00
52-2220	Computer/Software Maintenance	20,000.00	20,000.00	0.00
52-3851	Contract Cost Allocation	6,823.00	7,254.00	431.00
52-2202	Equipment Repairs and Maintenance	2,235.00	1,755.00	(480.00)
52-2203	Vehicle Repairs and Maintenance	400.00	400.00	0.00
52-2204	Building Repairs and Maintenance	6,765.00	30,838.00	24,073.00
52-3101	General Liability Insurance	3,276.00	4,538.00	1,262.00
52-3103	Auto Insurance	338.00	479.00	141.00
52-3105	Building and Property Insurance	5,358.00	7,879.00	2,521.00
52-3106	Bonds Fidelity	381.00	421.00	40.00
52-3201	Communications	4,800.00	4,800.00	0.00
52-3203	Postage and Shipping	1,820.00	2,000.00	180.00
52-3205	Cell Phone	2,160.00	2,160.00	0.00
52-3400	Printing and Binding	380.00	340.00	(40.00)
52-3500	Travel	3,700.00	3,700.00	0.00
52-3505	Mileage - Non-Overnight Travel	500.00	325.00	(175.00)
52-3601	Dues, Certification Fees, Subscriptions	963.00	540.00	(423.00)
52-3700	Education and Training	786.00	1,680.00	894.00
52-3900	Other Purchased Services	24,000.00	64,000.00	40,000.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$348,372.00	$417,114.00	$68,742.00
300 - SUPPLIES				
53-1101	Office Supplies	3,604.00	4,000.00	396.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
53-1102	Uniforms	71.00	0.00	(71.00)
53-1110	Program Supplies and Materials	1,000.00	680.00	(320.00)
53-1123	Tires and Tubes	400.00	400.00	0.00
53-1230	Utilities	25,904.00	25,904.00	0.00
53-1270	Auto Fuel	600.00	500.00	(100.00)
Account Classification Total: 300 - SUPPLIES		$31,579.00	$31,484.00	($95.00)
Department Total: 2600 - Juvenile Justice		**$1,231,300.00**	**$1,334,705.00**	**$103,405.00**
Department: 2800 - Public Defender				
200 - PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	2,496.00	2,668.00	172.00
52-2202	Equipment Repairs and Maintenance	1,050.00	1,050.00	0.00
52-2204	Building Repairs and Maintenance	250.00	250.00	0.00
52-3105	Building and Property Insurance	59.00	87.00	28.00
52-3201	Communications	3,300.00	3,278.00	(22.00)
52-3203	Postage and Shipping	550.00	550.00	0.00
52-3400	Printing and Binding	100.00	150.00	50.00
52-3601	Dues, Certification Fees, Subscriptions	1,483.00	1,933.00	450.00
52-3910	Court Costs and Other Evidence Charges	200.00	200.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$9,488.00	$10,166.00	$678.00
300 - SUPPLIES				
53-1101	Office Supplies	3,396.00	3,500.00	104.00
53-1230	Utilities	4,000.00	4,500.00	500.00
53-1400	Books and Periodicals	504.00	504.00	0.00
53-1815	Office Furniture	0.00	3,530.00	3,530.00
Account Classification Total: 300 - SUPPLIES		$7,900.00	$12,034.00	$4,134.00
700 - OTHER COSTS				
57-2001	Allocation	640,000.00	690,000.00	50,000.00
Account Classification Total: 700 - OTHER COSTS		$640,000.00	$690,000.00	$50,000.00
Department Total: 2800 - Public Defender		**$657,388.00**	**$712,200.00**	**$54,812.00**
Department: 3300 - Sheriff				
Division: 3310 - Sheriff Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	4,037,938.00	4,632,137.00	594,199.00
51-1200	Part-time Employees	48,880.00	66,518.00	24,530.00
51-1300	Overtime	125,000.00	125,000.00	0.00
51-2102	Medical Insurance	1,170,266.00	1,315,865.00	145,599.00
51-2103	Life Insurance	10,302.00	10,815.00	513.00
51-2200	Social Security (FICA) Contributions	243,505.00	300,545.00	57,040.00
51-2300	Medicare	67,937.00	70,283.00	2,346.00
51-2400	Retirement Contribution	819,072.00	810,631.00	(8,441.00)
51-2700	Workers Compensation	83,841.00	80,349.00	(3,492.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$6,606,741.00	$7,412,143.00	$812,294.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500.00	1,800.00	300.00
52-2220	Computer/Software Maintenance	22,777.00	21,692.00	(1,085.00)
52-3851	Contract Cost Allocation	33,720.00	36,014.00	2,294.00
52-2201	Computer Maintenance	450.00	450.00	0.00
52-2202	Equipment Repairs and Maintenance	11,000.00	11,000.00	0.00
52-2203	Vehicle Repairs and Maintenance	166,000.00	150,000.00	(16,000.00)
52-2204	Building Repairs and Maintenance	30,563.00	30,563.00	0.00
52-2206	Boat Repair and Maintenance	1,000.00	1,500.00	500.00
52-3101	General Liability Insurance	30,683.00	42,177.00	11,494.00
52-3102	Law Enforcement Liability	48,134.00	74,760.00	26,626.00
52-3103	Auto Insurance	34,694.00	49,206.00	14,512.00
52-3105	Building and Property Insurance	37,097.00	54,555.00	17,458.00
52-3106	Bonds Fidelity	2,500.00	1,600.00	(900.00)
52-3201	Communications	16,020.00	16,020.00	0.00
52-3203	Postage and Shipping	2,500.00	2,500.00	0.00
52-3204	Non-Telephone Communication	3,500.00	3,500.00	0.00
52-3205	Cell Phone	43,000.00	43,000.00	0.00
52-3300	Advertising	250.00	250.00	0.00
52-3400	Printing and Binding	1,000.00	1,000.00	0.00
52-3500	Travel	10,875.00	15,875.00	5,000.00
52-3601	Dues, Certification Fees, Subscriptions	4,000.00	4,000.00	0.00
52-3602	Vehicle Tag and Title	500.00	500.00	0.00
52-3605	Motor Vehicle Impact Fee - GA,DOR	100.00	100.00	0.00
52-3615	Georgia Sheriffs Assoc Database Fee	500.00	500.00	0.00
52-3700	Education and Training	5,930.00	6,930.00	1,000.00
52-3900	Other Purchased Services	18,500.00	37,432.00	18,932.00
52-3930	Travel for Prisoners	1,000.00	2,500.00	1,500.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$527,793.00	$609,424.00	$81,631.00
300 - SUPPLIES				
53-1101	Office Supplies	12,750.00	12,750.00	0.00
53-1102	Uniforms	18,000.00	18,000.00	0.00
53-1108	Tactical Defense Supplies	42,460.00	42,460.00	0.00
53-1110	Program Supplies and Materials	7,500.00	8,000.00	500.00
53-1114	Intoximeter Supplies	400.00	400.00	0.00
53-1123	Tires and Tubes	37,000.00	37,000.00	0.00
53-1175	US DOJ Bulletproof Vest	3,000.00	3,000.00	0.00
53-1230	Utilities	22,868.00	22,868.00	0.00
53-1270	Auto Fuel	453,000.00	453,000.00	0.00
53-1301	Food Table Supplies	500.00	500.00	0.00
53-1805	Computer Hardware / Software	2,000.00	2,000.00	0.00
53-1830	Other Equipment	500.00	1,000.00	500.00
Account Classification Total: 300 - SUPPLIES		$599,978.00	$600,978.00	$1,000.00
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	1,000.00	0.00	(1,000.00)
54-2500	Other Equipment	210,422.00	0.00	(210,422.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$211,422.00	$0.00	($211,422.00)
Division Total: 3310 - Sheriff Administration		**$7,945,934.00**	**$8,622,545.00**	**$683,503.00**
Division: 3326 - Jail Operations				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,475,175.00	2,423,206.00	(51,969.00)
51-1300	Overtime	243,750.00	243,750.00	0.00
51-2102	Medical Insurance	793,183.00	842,745.00	49,562.00
51-2103	Life Insurance	5,211.00	6,324.00	1,113.00
51-2200	Social Security (FICA) Contributions	158,663.00	160,163.00	1,500.00
51-2300	Medicare	40,293.00	38,660.00	(1,633.00)
51-2400	Retirement Contribution	461,830.00	424,084.00	(37,746.00)
51-2700	Workers Compensation	51,953.00	42,744.00	(9,209.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$4,230,058.00	$4,181,676.00	($48,382.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,000.00	1,500.00	500.00
52-1208	Medical Fees	1,899,000.00	2,400,000.00	501,000.00
52-2220	Computer/Software Maintenance	8,945.00	11,500.00	2,555.00
52-2141	Grounds Maintenance & Improvements	500.00	500.00	0.00
52-2202	Equipment Repairs and Maintenance	30,800.00	30,800.00	0.00
52-2204	Building Repairs and Maintenance	154,573.00	191,260.00	36,687.00
52-3101	General Liability Insurance	21,030.00	27,228.00	6,198.00
52-3102	Law Enforcement Liability	32,991.00	51,240.00	18,249.00
52-3201	Communications	7,100.00	10,100.00	3,000.00
52-3203	Postage and Shipping	150.00	100.00	(50.00)
52-3204	Non-Telephone Communication	1,000.00	1,000.00	0.00
52-3400	Printing and Binding	100.00	100.00	0.00
52-3500	Travel	6,000.00	7,500.00	1,500.00
52-3601	Dues, Certification Fees, Subscriptions	350.00	350.00	0.00
52-3606	Prison Housing - Other	1,000.00	1,000.00	0.00
52-3700	Education and Training	2,500.00	3,500.00	1,000.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$2,167,039.00	$2,737,678.00	$570,639.00
300 - SUPPLIES				
53-1101	Office Supplies	7,000.00	7,000.00	0.00
53-1102	Uniforms	6,500.00	8,500.00	2,000.00
53-1103	Protective Clothing	500.00	250.00	(250.00)
53-1104	Inmate Clothing	1,500.00	1,000.00	(500.00)
53-1105	Inmate Supplies	29,000.00	29,000.00	0.00
53-1107	Janitorial Supplies	42,000.00	50,000.00	8,000.00
53-1114	Intoximeter Supplies	500.00	500.00	0.00
53-1230	Utilities	489,420.00	550,000.00	60,580.00
53-1301	Food Table Supplies	750,000.00	750,000.00	0.00
53-1600	Small Equipment	1,000.00	1,000.00	0.00
53-1805	Computer Hardware / Software	1,000.00	1,000.00	0.00
53-1830	Other Equipment	3,500.00	3,500.00	0.00
Account Classification Total: 300 - SUPPLIES		$1,331,920.00	$1,401,750.00	$69,830.00
Division Total: 3326 - Jail Operations		**$7,729,017.00**	**$8,321,104.00**	**$592,087.00**
Division: 3395 - S/O - Detail & Work Release				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	415,725.00	543,614.00	127,889.00
51-1300	Overtime	30,450.00	30,450.00	0.00
51-2102	Medical Insurance	130,030.00	177,420.00	47,390.00
51-2103	Life Insurance	837.00	1,263.00	426.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	25,506.00	35,592.00	10,086.00
51-2300	Medicare	7,063.00	8,323.00	1,260.00
51-2400	Retirement Contribution	83,168.00	95,135.00	11,967.00
51-2700	Workers Compensation	9,681.00	9,949.00	268.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$702,460.00	$901,746.00	$199,286.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250.00	250.00	0.00
52-1208	Medical Fees	1,000.00	4,000.00	3,000.00
52-2220	Computer/Software Maintenance	2,600.00	2,600.00	0.00
52-3851	Contract Cost Allocation	2,912.00	3,112.00	200.00
52-2201	Computer Maintenance	125.00	125.00	0.00
52-2202	Equipment Repairs and Maintenance	8,800.00	8,800.00	0.00
52-2203	Vehicle Repairs and Maintenance	2,250.00	2,250.00	0.00
52-2204	Building Repairs and Maintenance	27,540.00	26,000.00	(1,540.00)
52-3101	General Liability Insurance	3,448.00	5,338.75	1,890.75
52-3102	Law Enforcement Liability	5,409.00	8,400.00	2,991.00
52-3103	Auto Insurance	675.00	956.78	281.78
52-3105	Building and Property Insurance	6,893.00	10,136.25	3,243.25
52-3106	Bonds Fidelity	0.00	80.36	80.36
52-3201	Communications	7,680.00	7,680.00	0.00
52-3203	Postage and Shipping	0.00	100.00	100.00
52-3205	Cell Phone	2,000.00	2,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$71,582.00	$81,829.14	$10,247.14
300 - SUPPLIES				
53-1101	Office Supplies	1,250.00	1,250.00	0.00
53-1102	Uniforms	2,000.00	2,000.00	0.00
53-1104	Inmate Clothing	0.00	500.00	500.00
53-1105	Inmate Supplies	2,500.00	2,500.00	0.00
53-1107	Janitorial Supplies	1,500.00	1,500.00	0.00
53-1114	Intoximeter Supplies	2,500.00	3,000.00	500.00
53-1123	Tires and Tubes	900.00	900.00	0.00
53-1125	Drug Testing/Monitoring Supplies	2,159.00	2,500.00	341.00
53-1230	Utilities	115,000.00	115,000.00	0.00
53-1270	Auto Fuel	2,952.00	2,952.00	0.00
53-1301	Food Table Supplies	72,000.00	72,000.00	0.00
53-1805	Computer Hardware / Software	300.00	300.00	0.00
53-1815	Office Furniture	441.00	0.00	(441.00)
Account Classification Total: 300 - SUPPLIES		$203,502.00	$204,402.00	$900.00
Division Total: 3395 - S/O - Detail & Work Release		**$977,544.00**	**$1,187,977.14**	**$210,433.14**
Department Total: 3300 - Sheriff		**$16,652,495.00**	**$18,131,626.14**	**$1,486,023.14**
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,969,555.00	3,156,172.00	186,617.00
51-1200	Part-time Employees	181,040.00	160,000.00	(21,040.00)
51-1300	Overtime	220,000.00	275,000.00	55,000.00
51-2102	Medical Insurance	793,183.00	961,025.00	167,842.00
51-2103	Life Insurance	7,359.00	7,989.00	630.00
51-2200	Social Security (FICA) Contributions	206,030.00	230,000.00	23,970.00
51-2300	Medicare	49,235.00	56,000.00	6,765.00
51-2400	Retirement Contribution	542,671.00	552,334.00	9,663.00
51-2700	Workers Compensation	66,357.00	56,000.00	(10,357.00)
51-2910	Firefighter Cancer Ins HB 146	10,215.00	11,000.00	785.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$5,045,645.00	$5,465,520.00	$419,875.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,200.00	1,200.00	0.00
52-2220	Computer/Software Maintenance	3,250.00	3,700.00	450.00
52-3851	Contract Cost Allocation	12,476.00	13,337.00	861.00
52-2130	Custodial	0.00	750.00	750.00
52-2141	Grounds Maintenance & Improvements	2,010.00	2,000.00	(10.00)
52-2202	Equipment Repairs and Maintenance	25,000.00	40,000.00	15,000.00
52-2203	Vehicle Repairs and Maintenance	51,685.00	60,000.00	8,315.00
52-2204	Building Repairs and Maintenance	15,000.00	21,000.00	6,000.00
52-3101	General Liability Insurance	22,754.00	34,168.00	11,414.00
52-3103	Auto Insurance	64,040.00	90,826.00	26,786.00
52-3105	Building and Property Insurance	5,989.00	8,808.00	2,819.00
52-3106	Bonds Fidelity	53.00	41.00	(12.00)
52-3201	Communications	36,841.00	38,287.00	1,446.00
52-3203	Postage and Shipping	200.00	200.00	0.00
52-3204	Non-Telephone Communication	2,150.00	9,650.00	7,500.00

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3205	Cell Phone	3,500.00	3,500.00	0.00
52-3400	Printing and Binding	250.00	250.00	0.00
52-3500	Travel	3,500.00	3,500.00	0.00
52-3505	Mileage - Non-Overnight Travel	90.00	100.00	10.00
52-3601	Dues, Certification Fees, Subscriptions	6,000.00	6,000.00	0.00
52-3700	Education and Training	18,900.00	18,900.00	0.00
52-3900	Other Purchased Services	14,100.00	14,100.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$288,988.00	$370,317.00	$81,329.00
300 - SUPPLIES				
53-1101	Office Supplies	2,451.00	3,000.00	549.00
53-1102	Uniforms	35,000.00	35,000.00	0.00
53-1103	Protective Clothing	30,000.00	50,000.00	20,000.00
53-1107	Janitorial Supplies	5,552.00	5,500.00	(52.00)
53-1109	Medical Rescue Supplies	15,000.00	12,000.00	(3,000.00)
53-1110	Program Supplies and Materials	0.00	500.00	500.00
53-1112	Employee Awards Program	9,500.00	10,000.00	500.00
53-1113	Other Supplies & Essentials	5,000.00	5,000.00	0.00
53-1120	Hazardous Materials Agents	10,000.00	10,000.00	0.00
53-1123	Tires and Tubes	8,000.00	12,000.00	4,000.00
53-1230	Utilities	57,000.00	55,000.00	(2,000.00)
53-1240	Bottled Gas	5,500.00	7,000.00	1,500.00
53-1270	Auto Fuel	108,500.00	110,000.00	1,500.00
53-1400	Books and Periodicals	1,500.00	2,500.00	1,000.00
53-1805	Computer Hardware / Software	5,000.00	4,000.00	(1,000.00)
53-1810	Office Equipment	349.00	500.00	151.00
53-1830	Other Equipment	5,000.00	5,000.00	0.00
Account Classification Total: 300 - SUPPLIES		$303,352.00	$327,000.00	$23,648.00
Division Total: 3510 - Fire Administration		**$5,637,985.00**	**$6,162,837.00**	**$524,852.00**
Division: 3920 - Emergency Management				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	71,744.00	73,299.00	1,555.00
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	78.00	184.00	106.00
51-2200	Social Security (FICA) Contributions	4,448.00	4,545.00	97.00
51-2300	Medicare	1,040.00	1,063.00	23.00
51-2400	Retirement Contribution	13,065.00	12,827.00	(238.00)
51-2700	Workers Compensation	1,514.00	2,709.00	1,195.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$104,892.00	$109,412.00	$4,520.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	40.00	0.00	(40.00)
52-1208	Medical Fees	0.00	70.00	70.00
52-2220	Computer/Software Maintenance	4,400.00	5,000.00	600.00
52-2203	Vehicle Repairs and Maintenance	960.00	1,000.00	40.00
52-3000	Other Purchased Services	560.00	500.00	(60.00)
52-3101	General Liability Insurance	345.00	534.00	189.00
52-3103	Auto Insurance	338.00	479.00	141.00
52-3205	Cell Phone	1,176.00	1,176.00	0.00
52-3400	Printing and Binding	250.00	250.00	0.00
52-3500	Travel	1,000.00	1,500.00	500.00
52-3601	Dues, Certification Fees, Subscriptions	350.00	350.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$9,419.00	$10,859.00	$1,440.00
300 - SUPPLIES				
53-1101	Office Supplies	250.00	250.00	0.00
53-1102	Uniforms	500.00	500.00	0.00
53-1110	Program Supplies and Materials	600.00	0.00	(600.00)
53-1123	Tires and Tubes	500.00	500.00	0.00
53-1270	Auto Fuel	5,000.00	5,000.00	0.00
53-1300	Food and Catering	3,000.00	2,000.00	(1,000.00)
53-1830	Other Equipment	2,440.00	5,000.00	2,560.00
Account Classification Total: 300 - SUPPLIES		$12,290.00	$13,250.00	$960.00
Division Total: 3920 - Emergency Management		**$126,601.00**	**$133,521.00**	**$6,920.00**
Department Total: 3500 - Fire and Rescue		**$5,764,586.00**	**$6,296,358.00**	**$531,772.00**
Department: 3700 - Coroner				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	52,500.00	50,000.00	(2,500.00)
51-1200	Part-time Employees	20,300.00	20,300.00	0.00
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	138.00	150.00	12.00
51-2200	Social Security (FICA) Contributions	4,358.00	4,358.00	0.00
51-2300	Medicare	1,019.00	1,019.00	0.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-2400	Retirement Contribution	9,105.00	8,750.00	(355.00)
51-2700	Workers Compensation	1,189.00	977.00	(212.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$101,612.00	$100,339.00	($1,273.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0.00	100.00	100.00
52-3851	Contract Cost Allocation	415.00	445.00	30.00
52-3101	General Liability Insurance	690.00	1,067.75	377.75
52-3102	Law Enforcement Liability	1,082.00	1,680.00	598.00
52-3106	Bonds Fidelity	300.00	300.00	0.00
52-3201	Communications	36.00	460.00	424.00
52-3204	Non-Telephone Communication	1,320.00	1,600.00	280.00
52-3205	Cell Phone	2,000.00	2,000.00	0.00
52-3500	Travel	1,600.00	1,600.00	0.00
52-3505	Mileage - Non-Overnight Travel	3,905.00	5,000.00	1,095.00
52-3601	Dues, Certification Fees, Subscriptions	675.00	675.00	0.00
52-3700	Education and Training	2,000.00	2,000.00	0.00
52-3900	Other Purchased Services	31,000.00	31,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$45,023.00	$47,927.75	$2,904.75
300 - SUPPLIES				
53-1102	Uniforms	0.00	100.00	100.00
53-1109	Medical Rescue Supplies	1,700.00	1,700.00	0.00
53-1805	Computer Hardware / Software	0.00	1,000.00	1,000.00
Account Classification Total: 300 - SUPPLIES		$1,700.00	$2,800.00	$1,100.00
Department Total: 3700 - Coroner		**$148,335.00**	**$151,066.75**	**$2,731.75**
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	277,022.00	286,404.00	9,382.00
51-1300	Overtime	4,800.00	5,500.00	700.00
51-2102	Medical Insurance	78,018.00	88,710.00	10,692.00
51-2103	Life Insurance	586.00	789.00	203.00
51-2200	Social Security (FICA) Contributions	17,518.00	18,098.00	580.00
51-2300	Medicare	4,096.00	4,232.00	136.00
51-2400	Retirement Contribution	50,445.00	50,121.00	(324.00)
51-2700	Workers Compensation	5,267.00	4,700.00	(567.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$437,752.00	$458,554.00	$20,802.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150.00	150.00	0.00
52-3851	Contract Cost Allocation	2,215.00	2,358.00	143.00
52-2201	Computer Maintenance	0.00	1,000.00	1,000.00
52-2202	Equipment Repairs and Maintenance	1,000.00	1,000.00	0.00
52-2203	Vehicle Repairs and Maintenance	15,009.00	8,000.00	(7,009.00)
52-2204	Building Repairs and Maintenance	3,063.00	3,063.00	0.00
52-3101	General Liability Insurance	2,069.00	3,204.00	1,135.00
52-3102	Law Enforcement Liability	3,245.00	5,040.00	1,795.00
52-3103	Auto Insurance	1,350.00	1,914.00	564.00
52-3105	Building and Property Insurance	532.00	783.00	251.00
52-3106	Bonds Fidelity	327.00	201.00	(126.00)
52-3201	Communications	2,200.00	2,200.00	0.00
52-3203	Postage and Shipping	1,500.00	1,800.00	300.00
52-3205	Cell Phone	5,650.00	5,500.00	(150.00)
52-3400	Printing and Binding	850.00	1,200.00	350.00
52-3500	Travel	3,300.00	3,300.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	775.00	775.00	0.00
52-3700	Education and Training	0.00	1,500.00	1,500.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$43,235.00	$42,988.00	($247.00)
300 - SUPPLIES				
53-1101	Office Supplies	1,900.00	1,900.00	0.00
53-1102	Uniforms	10,055.00	5,500.00	(4,555.00)
53-1108	Tactical Defense Supplies	14,795.00	5,500.00	(9,295.00)
53-1110	Program Supplies and Materials	1,000.00	1,000.00	0.00
53-1123	Tires and Tubes	1,475.00	3,000.00	1,525.00
53-1230	Utilities	2,573.00	2,573.00	0.00
53-1270	Auto Fuel	21,000.00	18,570.00	(2,430.00)
53-1805	Computer Hardware / Software	5,302.00	1,600.00	(3,702.00)
53-1810	Office Equipment	2,900.00	0.00	(2,900.00)
53-1815	Office Furniture	639.00	800.00	161.00
53-1830	Other Equipment	1,050.00	800.00	(250.00)
Account Classification Total: 300 - SUPPLIES		$62,689.00	$41,243.00	($21,446.00)
400 - CAPITAL OUTLAYS				

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
54-2200	Vehicles	1.00	0.00	(1.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$1.00	$0.00	($1.00)
Division Total: 3905 - Marshal Administration		**$543,677.00**	**$542,785.00**	**($892.00)**
Division: 3910 - Animal Control				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	94,318.00	98,717.00	4,399.00
51-1300	Overtime	2,500.00	3,750.00	1,250.00
51-2102	Medical Insurance	26,006.00	29,570.00	3,564.00
51-2103	Life Insurance	248.00	285.00	37.00
51-2200	Social Security (FICA) Contributions	6,003.00	6,353.00	350.00
51-2300	Medicare	1,404.00	1,485.00	81.00
51-2400	Retirement Contribution	17,175.00	17,276.00	101.00
51-2700	Workers Compensation	1,999.00	1,806.00	(193.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$149,653.00	$159,242.00	$9,589.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	1,800.00	4,200.00	2,400.00
52-1206	Employee Medical Exam	70.00	100.00	30.00
52-2202	Equipment Repairs and Maintenance	1,500.00	1,500.00	0.00
52-2203	Vehicle Repairs and Maintenance	4,000.00	4,000.00	0.00
52-3101	General Liability Insurance	690.00	1,067.75	377.75
52-3102	Law Enforcement Liability	1,082.00	1,680.00	598.00
52-3103	Auto Insurance	1,012.00	1,913.56	901.56
52-3106	Bonds Fidelity	27.00	80.36	53.36
52-3300	Advertising	200.00	200.00	0.00
52-3500	Travel	300.00	1,000.00	700.00
52-3601	Dues, Certification Fees, Subscriptions	325.00	325.00	0.00
52-3608	Housing of Animals	179,000.00	193,600.00	14,600.00
52-3700	Education and Training	3,685.00	2,600.00	(1,085.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$193,691.00	$212,266.67	$18,575.67
300 - SUPPLIES				
53-1101	Office Supplies	250.00	275.00	25.00
53-1102	Uniforms	2,383.00	1,000.00	(1,383.00)
53-1103	Protective Clothing	0.00	1,500.00	1,500.00
53-1123	Tires and Tubes	2,000.00	2,000.00	0.00
53-1124	Animal Control Supplies	1,787.00	1,380.00	(407.00)
53-1270	Auto Fuel	10,000.00	10,000.00	0.00
53-1830	Other Equipment	3,000.00	7,682.00	4,682.00
Account Classification Total: 300 - SUPPLIES		$19,420.00	$23,837.00	$4,417.00
Division Total: 3910 - Animal Control		**$362,764.00**	**$395,345.67**	**$32,581.67**
Department Total: 3900 - Marshal		**$906,441.00**	**$938,130.67**	**$31,689.67**
Department: 4200 - Roads and Engineering				
Division: 4210 - Roads & Engineering Admin				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,307,173.00	1,499,472.00	192,299.00
51-1200	Part-time Employees	17,191.00	17,191.00	0.00
51-1300	Overtime	38,500.00	45,500.00	7,000.00
51-2102	Medical Insurance	442,102.00	502,690.00	60,588.00
51-2103	Life Insurance	3,043.00	3,624.00	581.00
51-2200	Social Security (FICA) Contributions	94,483.00	96,853.00	2,370.00
51-2300	Medicare	22,091.00	22,657.00	566.00
51-2400	Retirement Contribution	267,350.00	262,407.00	(4,943.00)
51-2700	Workers Compensation	54,230.00	49,512.00	(4,718.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$2,246,163.00	$2,499,906.00	$253,743.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	2,000.00	1,500.00	(500.00)
52-1303	Surveying	1,000.00	1,000.00	0.00
52-2220	Computer/Software Maintenance	13,000.00	14,000.00	1,000.00
52-3851	Contract Cost Allocation	4,159.00	4,445.38	286.38
52-2201	Computer Maintenance	0.00	500.00	500.00
52-2202	Equipment Repairs and Maintenance	140,400.00	150,000.00	9,600.00
52-2203	Vehicle Repairs and Maintenance	71,500.00	60,000.00	(11,500.00)
52-2204	Building Repairs and Maintenance	2,000.00	1,500.00	(500.00)
52-2205	Road/Bridge Repairs and Maintenance	422,072.00	674,700.00	252,628.00
52-2320	Rental of Equipment and Vehicles	2,200.00	17,200.00	15,000.00
52-3101	General Liability Insurance	11,894.00	14,681.55	2,787.55
52-3103	Auto Insurance	24,527.00	34,785.83	10,258.83
52-3105	Building and Property Insurance	297.00	436.28	139.28
52-3106	Bonds Fidelity	27.00	0.00	(27.00)
52-3201	Communications	3,500.00	3,500.00	0.00
52-3203	Postage and Shipping	50.00	50.00	0.00

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3205	Cell Phone	8,000.00	6,500.00	(1,500.00)
52-3300	Advertising	350.00	350.00	0.00
52-3400	Printing and Binding	100.00	100.00	0.00
52-3500	Travel	2,500.00	2,500.00	0.00
52-3505	Mileage - Non-Overnight Travel	200.00	200.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	2,000.00	2,250.00	250.00
52-3610	Landfill Tipping Fees	8,800.00	10,000.00	1,200.00
52-3700	Education and Training	3,500.00	3,500.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$724,076.00	$1,003,699.04	$279,623.04
300 - SUPPLIES				
53-1101	Office Supplies	1,800.00	1,700.00	(100.00)
53-1102	Uniforms	6,675.00	6,500.00	(175.00)
53-1103	Protective Clothing	2,700.00	3,000.00	300.00
53-1107	Janitorial Supplies	2,000.00	1,000.00	(1,000.00)
53-1112	Employee Awards Program	1,250.00	2,000.00	750.00
53-1115	Road Maintenance Supplies	72,386.00	9,000.00	(63,386.00)
53-1116	Supplies-Blades, LP gas	6,825.00	2,500.00	(4,325.00)
53-1117	Seed and Fertilizer	4,000.00	4,000.00	0.00
53-1119	Sign Post Materials	13,000.00	13,000.00	0.00
53-1122	Erosion Control Supplies	100.00	100.00	0.00
53-1123	Tires and Tubes	39,600.00	39,000.00	(600.00)
53-1230	Utilities	22,000.00	22,000.00	0.00
53-1240	Bottled Gas	200.00	200.00	0.00
53-1270	Auto Fuel	161,000.00	161,000.00	0.00
53-1600	Small Equipment	8,350.00	3,000.00	(5,350.00)
53-1815	Office Furniture	1,000.00	2,000.00	1,000.00
53-1820	Communications Equipment	500.00	0.00	(500.00)
53-1830	Other Equipment	2,714.00	5,000.00	2,286.00
Account Classification Total: 300 - SUPPLIES		$346,100.00	$275,000.00	($71,100.00)
Division Total: 4210 - Roads & Engineering Admin		**$3,316,339.00**	**$3,778,605.04**	**$462,266.04**
Division: 4226 - SO D/WR - ROW Detail				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	167,106.00	286,319.00	119,213.00
51-1300	Overtime	8,120.00	8,120.00	0.00
51-2102	Medical Insurance	39,009.00	88,710.00	49,701.00
51-2103	Life Insurance	392.00	651.00	259.00
51-2200	Social Security (FICA) Contributions	10,864.00	18,254.00	7,390.00
51-2300	Medicare	2,541.00	4,269.00	1,728.00
51-2400	Retirement Contribution	30,430.00	50,108.00	19,678.00
51-2700	Workers Compensation	3,543.00	5,241.00	1,698.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$262,005.00	$461,672.00	$199,667.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140.00	140.00	0.00
52-2202	Equipment Repairs and Maintenance	5,500.00	5,500.00	0.00
52-2203	Vehicle Repairs and Maintenance	9,500.00	9,500.00	0.00
52-3101	General Liability Insurance	1,034.24	1,601.62	567.38
52-3102	Law Enforcement Liability	1,622.49	2,520.00	897.51
52-3103	Auto Insurance	2,361.11	3,348.73	987.62
52-3204	Non-Telephone Communication	1,000.00	1,000.00	0.00
52-3205	Cell Phone	2,000.00	1,100.00	(900.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$23,157.84	$24,710.36	$1,552.52
300 - SUPPLIES				
53-1102	Uniforms	1,500.00	1,500.00	0.00
53-1123	Tires and Tubes	5,000.00	5,000.00	0.00
53-1126	Parts and Supplies	3,500.00	3,500.00	0.00
53-1270	Auto Fuel	19,500.00	19,500.00	0.00
Account Classification Total: 300 - SUPPLIES		$29,500.00	$29,500.00	$0.00
Division Total: 4226 - SO D/WR - ROW Detail		**$314,662.84**	**$515,882.36**	**$201,219.52**
Department Total: 4200 - Roads and Engineering		**$3,631,001.84**	**$4,294,487.40**	**$663,485.56**
Department: 4900 - Vehicle Maintenance and Shop				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	269,539.00	274,185.00	4,646.00
51-1300	Overtime	7,500.00	7,500.00	0.00
51-2102	Medical Insurance	78,018.00	73,925.00	(4,093.00)
51-2103	Life Insurance	714.00	666.00	(48.00)
51-2200	Social Security (FICA) Contributions	17,177.00	17,464.00	287.00
51-2300	Medicare	4,018.00	4,086.00	68.00
51-2400	Retirement Contribution	49,084.00	47,983.00	(1,101.00)
51-2700	Workers Compensation	3,531.00	3,071.00	(460.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$429,581.00	$428,880.00	($701.00)

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	350.00	250.00	(100.00)
52-2220	Computer/Software Maintenance	6,200.00	6,200.00	0.00
52-3851	Contract Cost Allocation	2,496.00	2,668.00	172.00
52-2202	Equipment Repairs and Maintenance	6,500.00	9,000.00	2,500.00
52-2203	Vehicle Repairs and Maintenance	1,600.00	1,600.00	0.00
52-2204	Building Repairs and Maintenance	3,000.00	3,000.00	0.00
52-3101	General Liability Insurance	2,069.00	3,203.25	1,134.25
52-3103	Auto Insurance	1,012.00	956.78	(55.22)
52-3105	Building and Property Insurance	667.00	980.17	313.17
52-3201	Communications	1,800.00	1,800.00	0.00
52-3205	Cell Phone	1,100.00	1,100.00	0.00
52-3400	Printing and Binding	250.00	250.00	0.00
52-3605	Motor Vehicle Impact Fee - GA,DOR	50.00	0.00	(50.00)
52-3700	Education and Training	1,500.00	1,500.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$28,594.00	$32,508.20	$3,914.20
300 - SUPPLIES				
53-1101	Office Supplies	1,500.00	1,500.00	0.00
53-1102	Uniforms	1,800.00	1,800.00	0.00
53-1107	Janitorial Supplies	600.00	600.00	0.00
53-1123	Tires and Tubes	1,500.00	1,500.00	0.00
53-1230	Utilities	15,000.00	16,000.00	1,000.00
53-1270	Auto Fuel	7,500.00	7,500.00	0.00
53-1600	Small Equipment	8,500.00	8,500.00	0.00
53-1815	Office Furniture	1,000.00	1,000.00	0.00
53-1830	Other Equipment	10,000.00	10,000.00	0.00
Account Classification Total: 300 - SUPPLIES		$47,400.00	$48,400.00	$1,000.00
Department Total: 4900 - Vehicle Maintenance and Shop		**$505,575.00**	**$509,788.20**	**$4,213.20**
Department: 5100 - Public Health				
Division: 5110 - Health Services				
200 - PURCHASED/CONTRACTED SERVICES				
52-1110	Public Health Department	200,000.00	100,000.00	(100,000.00)
52-1120	Mental Health (Pathways)	29,640.00	29,640.00	0.00
52-1125	Senior Corp Program	16,000.00	16,000.00	0.00
52-3105	Building and Property Insurance	5,183.00	7,622.00	2,439.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$250,823.00	$153,262.00	($97,561.00)
Division Total: 5110 - Health Services		**$250,823.00**	**$153,262.00**	**($97,561.00)**
Department Total: 5100 - Public Health		**$250,823.00**	**$153,262.00**	**($97,561.00)**
Department: 5400 - Welfare				
Division: 5440 - DFCS				
200 - PURCHASED/CONTRACTED SERVICES				
52-3920	Burial Expense	10,000.00	10,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$10,000.00	$10,000.00	$0.00
700 - OTHER COSTS				
57-2001	Allocation	71,948.00	71,948.00	0.00
Account Classification Total: 700 - OTHER COSTS		$71,948.00	$71,948.00	$0.00
Division Total: 5440 - DFCS		**$81,948.00**	**$81,948.00**	**$0.00**
Department Total: 5400 - Welfare		**$81,948.00**	**$81,948.00**	**$0.00**
Department: 5610 - Extension Service				
200 - PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	500.00	500.00	0.00
52-1206	Employee Medical Exam	0.00	25.00	25.00
52-3851	Contract Cost Allocation	4,159.00	4,446.00	287.00
52-2141	Grounds Maintenance & Improvements	9,200.00	9,200.00	0.00
52-2201	Computer Maintenance	0.00	250.00	250.00
52-2202	Equipment Repairs and Maintenance	1,530.00	1,300.00	(230.00)
52-2203	Vehicle Repairs and Maintenance	300.00	400.00	100.00
52-2204	Building Repairs and Maintenance	3,550.00	1,050.00	(2,500.00)
52-3103	Auto Insurance	675.00	478.39	(196.61)
52-3105	Building and Property Insurance	1,658.00	2,437.55	779.55
52-3106	Bonds Fidelity	0.00	40.18	40.18
52-3201	Communications	6,000.00	6,400.00	400.00
52-3203	Postage and Shipping	300.00	300.00	0.00
52-3205	Cell Phone	1,255.00	1,255.00	0.00
52-3300	Advertising	150.00	150.00	0.00
52-3500	Travel	2,075.00	1,875.00	(200.00)
52-3505	Mileage - Non-Overnight Travel	3,050.00	2,500.00	(550.00)
52-3601	Dues, Certification Fees, Subscriptions	500.00	500.00	0.00
52-3700	Education and Training	2,000.00	2,000.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$36,902.00	$35,107.12	($1,794.88)

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
300 - SUPPLIES				
53-1101	Office Supplies	2,250.00	2,000.00	(250.00)
53-1102	Uniforms	300.00	300.00	0.00
53-1107	Janitorial Supplies	1,000.00	1,000.00	0.00
53-1110	Program Supplies and Materials	4,950.00	5,500.00	550.00
53-1123	Tires and Tubes	200.00	200.00	0.00
53-1230	Utilities	6,600.00	6,600.00	0.00
53-1270	Auto Fuel	1,500.00	2,050.00	550.00
53-1400	Books and Periodicals	150.00	250.00	100.00
53-1805	Computer Hardware / Software	1,000.00	1,000.00	0.00
53-1810	Office Equipment	1,100.00	1,500.00	400.00
53-1830	Other Equipment	3,100.00	1,500.00	(1,600.00)
Account Classification Total: 300 - SUPPLIES		$22,150.00	$21,900.00	($250.00)
700 - OTHER COSTS				
57-2001	Allocation	123,612.00	129,992.00	6,380.00
Account Classification Total: 700 - OTHER COSTS		$123,612.00	$129,992.00	$6,380.00
Department Total: 5610 - Extension Service		**$182,664.00**	**$186,999.12**	**$4,335.12**
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	706,579.00	728,686.00	22,107.00
51-1200	Part-time Employees	219,467.00	269,467.00	50,000.00
51-1300	Overtime	2,000.00	2,000.00	0.00
51-2102	Medical Insurance	169,039.00	192,205.00	23,166.00
51-2103	Life Insurance	1,542.00	1,815.00	273.00
51-2200	Social Security (FICA) Contributions	53,046.00	55,235.00	2,189.00
51-2300	Medicare	13,453.00	14,504.00	1,051.00
51-2400	Retirement Contribution	128,667.00	127,521.00	(1,146.00)
51-2700	Workers Compensation	22,503.00	20,161.00	(2,342.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$1,316,296.00	$1,411,594.00	$95,298.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250.00	250.00	0.00
52-2220	Computer/Software Maintenance	13,000.00	13,000.00	0.00
52-3620	Bank and Credit Card Fees	9,000.00	9,000.00	0.00
52-3851	Contract Cost Allocation	11,229.00	12,003.00	774.00
52-2141	Grounds Maintenance & Improvements	10,750.00	12,000.00	1,250.00
52-2202	Equipment Repairs and Maintenance	14,000.00	18,000.00	4,000.00
52-2203	Vehicle Repairs and Maintenance	10,000.00	8,000.00	(2,000.00)
52-2204	Building Repairs and Maintenance	56,320.00	58,000.00	1,680.00
52-3101	General Liability Insurance	10,688.00	18,685.61	7,997.61
52-3103	Auto Insurance	4,385.00	6,697.47	2,312.47
52-3104	Participant Insurance	80.00	80.00	0.00
52-3105	Building and Property Insurance	5,316.00	7,816.78	2,500.78
52-3106	Bonds Fidelity	804.00	1,225.45	421.45
52-3201	Communications	26,000.00	26,000.00	0.00
52-3203	Postage and Shipping	600.00	500.00	(100.00)
52-3205	Cell Phone	9,000.00	9,000.00	0.00
52-3300	Advertising	1,000.00	1,000.00	0.00
52-3400	Printing and Binding	6,630.00	2,500.00	(4,130.00)
52-3500	Travel	7,000.00	7,000.00	0.00
52-3505	Mileage - Non-Overnight Travel	300.00	300.00	0.00
52-3601	Dues, Certification Fees, Subscriptions	750.00	750.00	0.00
52-3605	Motor Vehicle Impact Fee - GA,DOR	100.00	0.00	(100.00)
52-3700	Education and Training	3,000.00	3,000.00	0.00
52-3852	Contract Services	107,000.00	125,000.00	18,000.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$307,202.00	$339,808.31	$32,606.31
300 - SUPPLIES				
53-1101	Office Supplies	9,000.00	8,000.00	(1,000.00)
53-1107	Janitorial Supplies	5,800.00	8,000.00	2,200.00
53-1110	Program Supplies and Materials	8,000.00	8,000.00	0.00
53-1123	Tires and Tubes	1,600.00	1,600.00	0.00
53-1127	Materials and Supplies	18,500.00	19,000.00	500.00
53-1128	Concession Supplies	3,500.00	3,500.00	0.00
53-1150	Athletic Program Supplies	233,000.00	250,000.00	17,000.00
53-1160	Leisure Activities	500.00	500.00	0.00
53-1170	Special Events Supplies	32,000.00	32,000.00	0.00
53-1230	Utilities	240,020.00	280,000.00	39,980.00
53-1270	Auto Fuel	12,000.00	10,000.00	(2,000.00)
53-1600	Small Equipment	300.00	300.00	0.00
53-1805	Computer Hardware / Software	10,000.00	10,000.00	0.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
53-1810	Office Equipment	3,000.00	2,000.00	(1,000.00)
53-1815	Office Furniture	3,000.00	5,000.00	2,000.00
53-1830	Other Equipment	6,722.00	20,000.00	13,278.00
Account Classification Total: 300 - SUPPLIES		$586,942.00	$657,900.00	$70,958.00
700 - OTHER COSTS				
57-1110	City of LaGrange	700,000.00	700,000.00	0.00
Account Classification Total: 700 - OTHER COSTS		$700,000.00	$700,000.00	$0.00
Division Total: 6110 - Parks and Rec Administration		**$2,910,440.00**	**$3,109,302.31**	**$198,862.31**
Division: 6220 - Parks and Facilities				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	637,697.00	584,645.00	(53,052.00)
51-1200	Part-time Employees	85,400.00	85,400.00	0.00
51-1300	Overtime	7,000.00	7,000.00	0.00
51-2102	Medical Insurance	221,051.00	221,775.00	724.00
51-2103	Life Insurance	1,399.00	1,758.00	359.00
51-2200	Social Security (FICA) Contributions	45,269.00	41,975.00	(3,294.00)
51-2300	Medicare	10,584.00	9,820.00	(764.00)
51-2400	Retirement Contribution	116,122.00	102,312.00	(13,810.00)
51-2700	Workers Compensation	17,575.00	13,532.00	(4,043.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$1,142,097.00	$1,068,217.00	($73,880.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500.00	500.00	0.00
52-3851	Contract Cost Allocation	1,664.00	1,779.00	115.00
52-2130	Custodial	74,000.00	74,000.00	0.00
52-2141	Grounds Maintenance & Improvements	74,521.00	80,000.00	5,479.00
52-2202	Equipment Repairs and Maintenance	40,000.00	40,000.00	0.00
52-2203	Vehicle Repairs and Maintenance	6,450.00	6,000.00	(450.00)
52-2204	Building Repairs and Maintenance	24,255.00	38,000.00	13,745.00
52-3101	General Liability Insurance	6,077.00	8,341.79	2,264.79
52-3103	Auto Insurance	2,362.00	3,348.73	986.73
52-3105	Building and Property Insurance	6,209.00	9,130.82	2,921.82
52-3201	Communications	6,800.00	12,000.00	5,200.00
52-3205	Cell Phone	1,020.00	1,000.00	(20.00)
52-3400	Printing and Binding	1,870.00	2,000.00	130.00
52-3500	Travel	1,000.00	1,000.00	0.00
52-3700	Education and Training	600.00	600.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$247,328.00	$277,700.34	$30,372.34
300 - SUPPLIES				
53-1101	Office Supplies	225.00	225.00	0.00
53-1102	Uniforms	1,500.00	5,000.00	3,500.00
53-1107	Janitorial Supplies	12,675.00	13,000.00	325.00
53-1123	Tires and Tubes	4,000.00	5,000.00	1,000.00
53-1127	Materials and Supplies	22,164.00	22,000.00	(164.00)
53-1230	Utilities	80,000.00	92,000.00	12,000.00
53-1270	Auto Fuel	35,000.00	35,000.00	0.00
53-1600	Small Equipment	2,000.00	2,000.00	0.00
53-1805	Computer Hardware / Software	2,000.00	2,000.00	0.00
53-1830	Other Equipment	13,125.00	16,000.00	2,875.00
Account Classification Total: 300 - SUPPLIES		$172,689.00	$192,225.00	$19,536.00
400 - CAPITAL OUTLAYS				
54-2500	Other Equipment	17,278.00	0.00	(17,278.00)
Account Classification Total: 400 - CAPITAL OUTLAYS		$17,278.00	$0.00	($17,278.00)
Division Total: 6220 - Parks and Facilities		**$1,579,392.00**	**$1,538,142.34**	**($41,249.66)**
Department Total: 6000 - Parks and Recreation		**$4,489,832.00**	**$4,647,444.65**	**$157,612.65**
Department: 6500 - Libraries				
200 - PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	3,767.12	5,539.88	1,772.76
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$3,767.12	$5,539.88	$1,772.76
700 - OTHER COSTS				
57-1100	LaGrange Memorial Library	418,625.00	418,625.00	0.00
57-1210	City of Hogansville	139,950.00	139,950.00	0.00
Account Classification Total: 700 - OTHER COSTS		$558,575.00	$558,575.00	$0.00
Department Total: 6500 - Libraries		**$562,342.12**	**$564,114.88**	**$1,772.76**
Department: 7000 - Community Development				
Division: 7140 - Georgia Forestry Commission				
200 - PURCHASED/CONTRACTED SERVICES				
52-1310	Georgia Forestry Commission	18,134.00	20,634.00	2,500.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$18,134.00	$20,634.00	$2,500.00
Division Total: 7140 - Georgia Forestry Commission		**$18,134.00**	**$20,634.00**	**$2,500.00**
Division: 7220 - Building Inspections				

Troup County Board of Commissioners
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Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	242,659.00	224,048.00	(18,611.00)
51-1200	Part-time Employees	0.00	69,564.00	69,564.00
51-1300	Overtime	400.00	1,000.00	600.00
51-2102	Medical Insurance	65,017.00	59,140.00	(5,877.00)
51-2103	Life Insurance	463.00	411.00	(52.00)
51-2200	Social Security (FICA) Contributions	17,400.00	18,328.00	928.00
51-2300	Medicare	4,069.00	4,287.00	218.00
51-2400	Retirement Contribution	51,011.00	39,208.00	(11,803.00)
51-2700	Workers Compensation	6,153.00	4,545.00	(1,608.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$387,172.00	$420,531.00	$33,359.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150.00	150.00	0.00
52-2220	Computer/Software Maintenance	725.00	200.00	(525.00)
52-3851	Contract Cost Allocation	2,676.00	2,848.00	172.00
52-2140	Demolitions	2,305.00	8,000.00	5,695.00
52-2202	Equipment Repairs and Maintenance	12,920.00	25,000.00	12,080.00
52-2203	Vehicle Repairs and Maintenance	4,280.00	8,500.00	4,220.00
52-2204	Building Repairs and Maintenance	7,300.00	7,300.00	0.00
52-3101	General Liability Insurance	1,724.00	1,602.00	(122.00)
52-3103	Auto Insurance	1,350.00	1,914.00	564.00
52-3105	Building and Property Insurance	1,268.00	1,865.00	597.00
52-3106	Bonds Fidelity	132.00	201.00	69.00
52-3201	Communications	2,400.00	2,400.00	0.00
52-3203	Postage and Shipping	1,987.00	3,000.00	1,013.00
52-3205	Cell Phone	2,650.00	3,600.00	950.00
52-3300	Advertising	215.00	800.00	585.00
52-3400	Printing and Binding	2,222.00	1,400.00	(822.00)
52-3500	Travel	2,400.00	1,200.00	(1,200.00)
52-3601	Dues, Certification Fees, Subscriptions	550.00	700.00	150.00
52-3700	Education and Training	2,950.00	2,500.00	(450.00)
52-3900	Other Purchased Services	38,963.00	30,000.00	(8,963.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$89,167.00	$103,180.00	$14,013.00
300 - SUPPLIES				
53-1101	Office Supplies	3,250.00	3,500.00	250.00
53-1102	Uniforms	2,026.00	3,500.00	1,474.00
53-1123	Tires and Tubes	2,000.00	2,000.00	0.00
53-1230	Utilities	6,132.00	6,132.00	0.00
53-1270	Auto Fuel	12,000.00	12,000.00	0.00
53-1400	Books and Periodicals	0.00	1,800.00	1,800.00
53-1805	Computer Hardware / Software	16,770.00	0.00	(16,770.00)
53-1810	Office Equipment	0.00	750.00	750.00
53-1815	Office Furniture	2,935.00	1,000.00	(1,935.00)
Account Classification Total: 300 - SUPPLIES		$45,113.00	$30,682.00	($14,431.00)
Division Total: 7220 - Building Inspections		**$521,452.00**	**$554,393.00**	**$32,941.00**
Division: 7410 - Planning and Zoning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	91,748.00	96,366.00	4,618.00
51-1300	Overtime	0.00	1,000.00	1,000.00
51-2102	Medical Insurance	26,004.00	29,570.00	3,566.00
51-2103	Life Insurance	229.00	273.00	44.00
51-2200	Social Security (FICA) Contributions	5,688.00	5,975.00	287.00
51-2300	Medicare	1,330.00	1,398.00	68.00
51-2400	Retirement Contribution	16,707.00	16,864.00	157.00
51-2700	Workers Compensation	237.00	857.00	620.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$141,943.00	$152,303.00	$10,360.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	48,000.00	10,000.00	(38,000.00)
52-1206	Employee Medical Exam	100.00	100.00	0.00
52-3851	Contract Cost Allocation	1,709.00	1,869.00	160.00
52-2202	Equipment Repairs and Maintenance	400.00	400.00	0.00
52-2204	Building Repairs and Maintenance	2,412.00	2,412.00	0.00
52-3101	General Liability Insurance	690.00	1,067.75	377.75
52-3105	Building and Property Insurance	419.00	615.84	196.84
52-3201	Communications	600.00	600.00	0.00
52-3203	Postage and Shipping	400.00	0.00	(400.00)
52-3300	Advertising	10,850.00	10,000.00	(850.00)
52-3400	Printing and Binding	194.00	200.00	6.00
52-3500	Travel	1,645.00	3,000.00	1,355.00
52-3505	Mileage - Non-Overnight Travel	500.00	500.00	0.00

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
52-3601	Dues, Certification Fees, Subscriptions	485.00	500.00	15.00
52-3700	Education and Training	2,500.00	2,600.00	100.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$70,904.00	$33,864.59	($37,039.41)
300 - SUPPLIES				
53-1101	Office Supplies	1,500.00	1,500.00	0.00
53-1230	Utilities	1,981.00	2,026.00	45.00
53-1400	Books and Periodicals	100.00	150.00	50.00
53-1805	Computer Hardware / Software	455.00	1,000.00	545.00
53-1810	Office Equipment	500.00	0.00	(500.00)
53-1820	Communications Equipment	200.00	600.00	400.00
53-1830	Other Equipment	450.00	500.00	50.00
Account Classification Total: 300 - SUPPLIES		$5,186.00	$5,776.00	$590.00
Division Total: 7410 - Planning and Zoning		**$218,033.00**	**$191,943.59**	**($26,089.41)**
Division: 7450 - Code Enforcement				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	0.00	42,037.00	42,037.00
51-2102	Medical Insurance	0.00	14,785.00	14,785.00
51-2103	Life Insurance	0.00	105.00	105.00
51-2200	Social Security (FICA) Contributions	0.00	2,606.00	2,606.00
51-2300	Medicare	0.00	610.00	610.00
51-2400	Retirement Contribution	0.00	7,356.00	7,356.00
51-2700	Workers Compensation	0.00	771.00	771.00
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$0.00	$68,270.00	$68,270.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	0.00	100.00	100.00
52-3851	Contract Cost Allocation	0.00	500.00	500.00
52-2203	Vehicle Repairs and Maintenance	0.00	500.00	500.00
52-3103	Auto Insurance	0.00	500.00	500.00
52-3106	Bonds Fidelity	0.00	100.00	100.00
52-3201	Communications	0.00	504.00	504.00
52-3205	Cell Phone	0.00	1,000.00	1,000.00
52-3500	Travel	0.00	1,200.00	1,200.00
52-3601	Dues, Certification Fees, Subscriptions	0.00	350.00	350.00
52-3700	Education and Training	0.00	1,000.00	1,000.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$0.00	$5,754.00	$5,754.00
300 - SUPPLIES				
53-1102	Uniforms	0.00	3,500.00	3,500.00
53-1270	Auto Fuel	0.00	1,000.00	1,000.00
53-1805	Computer Hardware / Software	0.00	5,500.00	5,500.00
53-1815	Office Furniture	0.00	1,200.00	1,200.00
Account Classification Total: 300 - SUPPLIES		$0.00	$11,200.00	$11,200.00
400 - CAPITAL OUTLAYS				
54-2200	Vehicles	0.00	45,000.00	45,000.00
Account Classification Total: 400 - CAPITAL OUTLAYS		$0.00	$45,000.00	$45,000.00
Division Total: 7450 - Code Enforcement		**$0.00**	**$130,224.00**	**$130,224.00**
Department Total: 7000 - Community Development		**$757,619.00**	**$897,194.59**	**$139,575.59**
Department: 7112 - Two Rivers RC & D				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	86,923.00	92,269.00	5,346.00
51-2102	Medical Insurance	26,006.00	29,570.00	3,564.00
51-2103	Life Insurance	232.00	258.00	26.00
51-2200	Social Security (FICA) Contributions	5,390.00	5,721.00	331.00
51-2300	Medicare	1,260.00	1,337.00	77.00
51-2400	Retirement Contribution	15,829.00	16,147.00	318.00
51-2700	Workers Compensation	226.00	185.00	(41.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$135,866.00	$145,487.00	$9,621.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60.00	60.00	0.00
52-3851	Contract Cost Allocation	1,664.00	1,779.00	115.00
52-2204	Building Repairs and Maintenance	1,000.00	1,000.00	0.00
52-3101	General Liability Insurance	690.00	1,067.75	377.75
52-3201	Communications	0.00	376.00	376.00
52-3203	Postage and Shipping	150.00	0.00	(150.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$3,564.00	$4,282.75	$718.75
300 - SUPPLIES				
53-1230	Utilities	2,000.00	2,000.00	0.00
Account Classification Total: 300 - SUPPLIES		$2,000.00	$2,000.00	$0.00
Department Total: 7112 - Two Rivers RC & D		**$141,430.00**	**$151,769.75**	**$10,339.75**
Department: 7415 - Center for Strategic Planning				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				

Troup County Board of Commissioners
Fy 24 General Fund Expense Budget
Departmental Detail

Account Number	Account Description	2023 Amended Budget	2024 Budget	Increase (Decrease)
51-1100	Regular Employees	65,250.00	66,310.00	1,060.00
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	138.00	150.00	12.00
51-2200	Social Security (FICA) Contributions	4,046.00	4,111.00	65.00
51-2300	Medicare	946.00	962.00	16.00
51-2400	Retirement Contribution	11,882.00	11,604.00	(278.00)
51-2700	Workers Compensation	170.00	133.00	(37.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$95,435.00	$98,055.00	$2,620.00
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70.00	70.00	0.00
52-3851	Contract Cost Allocation	877.00	935.00	58.00
52-2204	Building Repairs and Maintenance	1,684.00	1,684.00	0.00
52-3105	Building and Property Insurance	293.00	430.00	137.00
52-3201	Communications	564.00	0.00	(564.00)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$3,488.00	$3,119.00	($369.00)
300 - SUPPLIES				
53-1230	Utilities	1,414.00	1,414.00	0.00
Account Classification Total: 300 - SUPPLIES		$1,414.00	$1,414.00	$0.00
700 - OTHER COSTS				
57-2001	Allocation	30,000.00	30,000.00	0.00
Account Classification Total: 700 - OTHER COSTS		$30,000.00	$30,000.00	$0.00
Department Total: 7415 - Center for Strategic Planning		**$130,337.00**	**$132,588.00**	**$2,251.00**
Department: 7681 - CIRCLES				
100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	51,615.00	51,418.00	(197.00)
51-1200	Part-time Employees	39,675.00	30,755.00	(8,920.00)
51-2102	Medical Insurance	13,003.00	14,785.00	1,782.00
51-2103	Life Insurance	138.00	150.00	12.00
51-2200	Social Security (FICA) Contributions	5,660.00	5,095.00	(565.00)
51-2300	Medicare	1,324.00	1,192.00	(132.00)
51-2400	Retirement Contribution	9,399.00	8,998.00	(401.00)
51-2700	Workers Compensation	1,543.00	1,143.00	(400.00)
Account Classification Total: 100 - PERSONNEL SERVICES AND EMPLOYEE BENEFITS		$122,357.00	$113,536.00	($8,821.00)
200 - PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60.00	60.00	0.00
52-3851	Contract Cost Allocation	1,664.00	1,779.00	115.00
52-3101	General Liability Insurance	518.00	800.81	282.81
52-3201	Communications	564.00	564.00	0.00
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		$2,806.00	$3,203.81	$397.81
Department Total: 7681 - CIRCLES		**$125,163.00**	**$116,739.81**	**($8,423.19)**
Department: 9000 - Other Financing Uses				
900 - OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	882,098.00	992,918.00	110,820.00
61-1530	Transfer Out - 350 Gen CIP	634,203.00	0.00	(634,203.00)
61-1550	Transfer Out-Grant Fund	713,589.00	702,362.00	(11,227.00)
61-1560	Transfer Out-Debt Service Fund	63,616.00	0.00	(63,616.00)
Account Classification Total: 900 - OTHER FINANCING USES		**$2,293,506.00**	**$1,695,280.00**	**($598,226.00)**
Department Total: 9000 - Other Financing Uses		**$2,293,506.00**	**$1,695,280.00**	**($598,226.00)**
EXPENSES Total		**$51,032,974.10**	**$54,350,610.08**	**$3,324,527.98**

Troup County Board of Commissioners

Fiscal Year 2023-2024 Budget

FUNDS	Adopted FY24
GENERAL FUND	**54,350,610**
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.	278,000
DRUG ABUSE TREATMENT/EDUCATION FUND Fully funded by fines. Provides treatment, education and accountability.	156,000
E-911 COMMUNICATIONS FUND From 911 fees collected from phone service providers and restricted to 911 operation expenses. $992,918 is provided to 911 from the General	2,385,014
ENDOWMENT REC FACILTIES From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	895,404
AMERICAN RESCUE PLAN ACT US Treasury Funds disbursed FY21 for COVID-19 recovery.	7,045,565
MULTI GRANT FUND From various Federal and State Grants. Pays for various programs. County match total 722,777.	8,651,994
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.	587,548
AIRPORT FUND From rent and fuel sales pays all operating cost.	1,447,430
OAKFUSKEE CONVENTION CENTER Funded through facility rental.	30,000
WASTE MANAGEMENT FUND Landfill post-closure cost funded through host fees.	200,000
JUVENILE SUPERVISION FUND Fully funded with fines. Provides treatment and education.	43,000
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	1,599,235
SPLOST 5 Debt Service Fund	1,874,500
SPLOST 5	26,428,101