

Troup County, Georgia



FY2025-2026 Budget



Troup County, Georgia
FY26
Budget

Commissioners

Patrick Crews, Chairman

James L. Thrailkill, Sr. District 2 Rex Scott, District 3

J. Morris Jones, III District 4 Jimmy McCamey, District 5

Eric L. Mosley, County Manager

Sonya Conroy, CFO

Valerie West, County Clerk

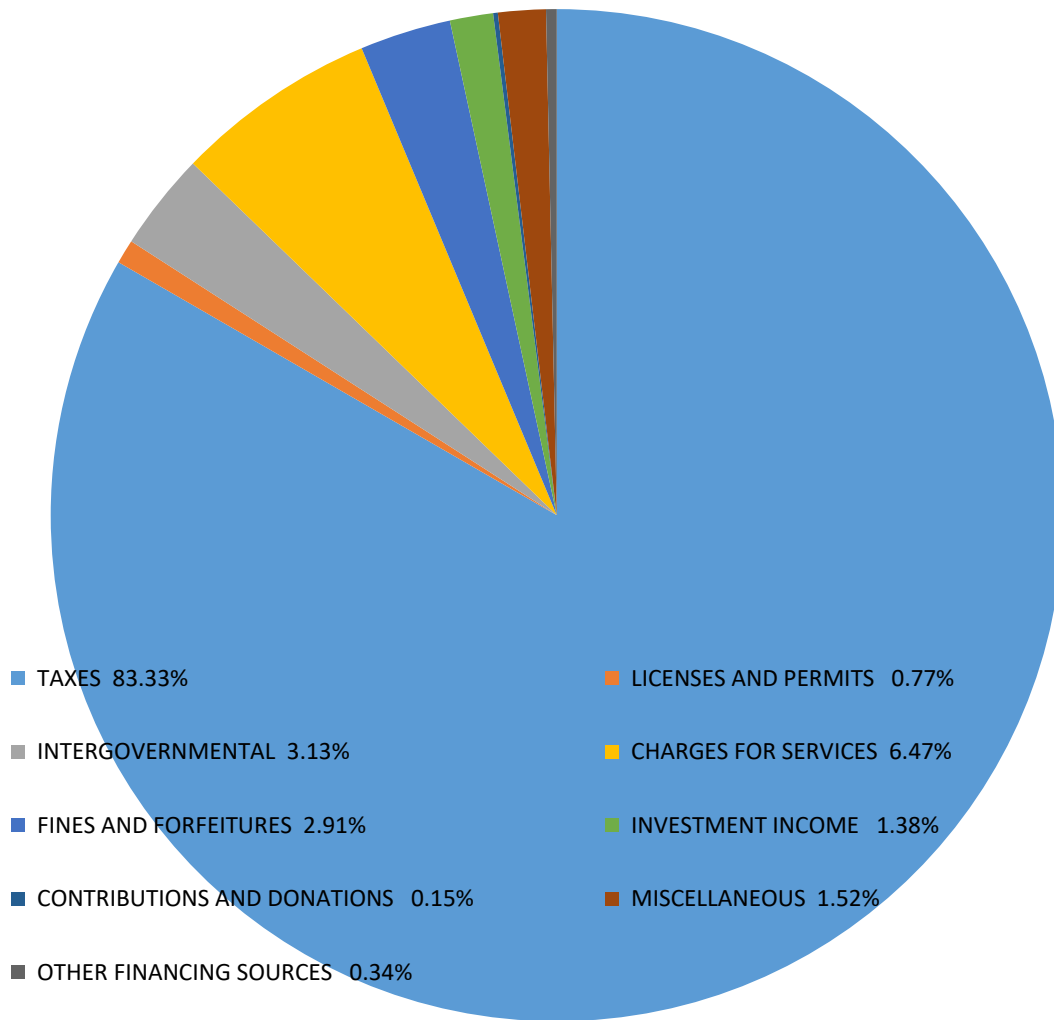
Troup County Government Services Center
100 Ridley Ave, Ste 3300
LaGrange GA 30240
706-883-1610
troupcountyga.gov

Troup County Board of Commissioners
FY 2025-2026 Proposed Budget
Table of Contents

	Page #
Summary of Budget-Sources and Uses of Funds	9
Revenue by Source Detail	11
Appropriations by Department	17
Detail Revenue by Department	19
Detail Expenditures by Department	29
Operating Funds Summary	73

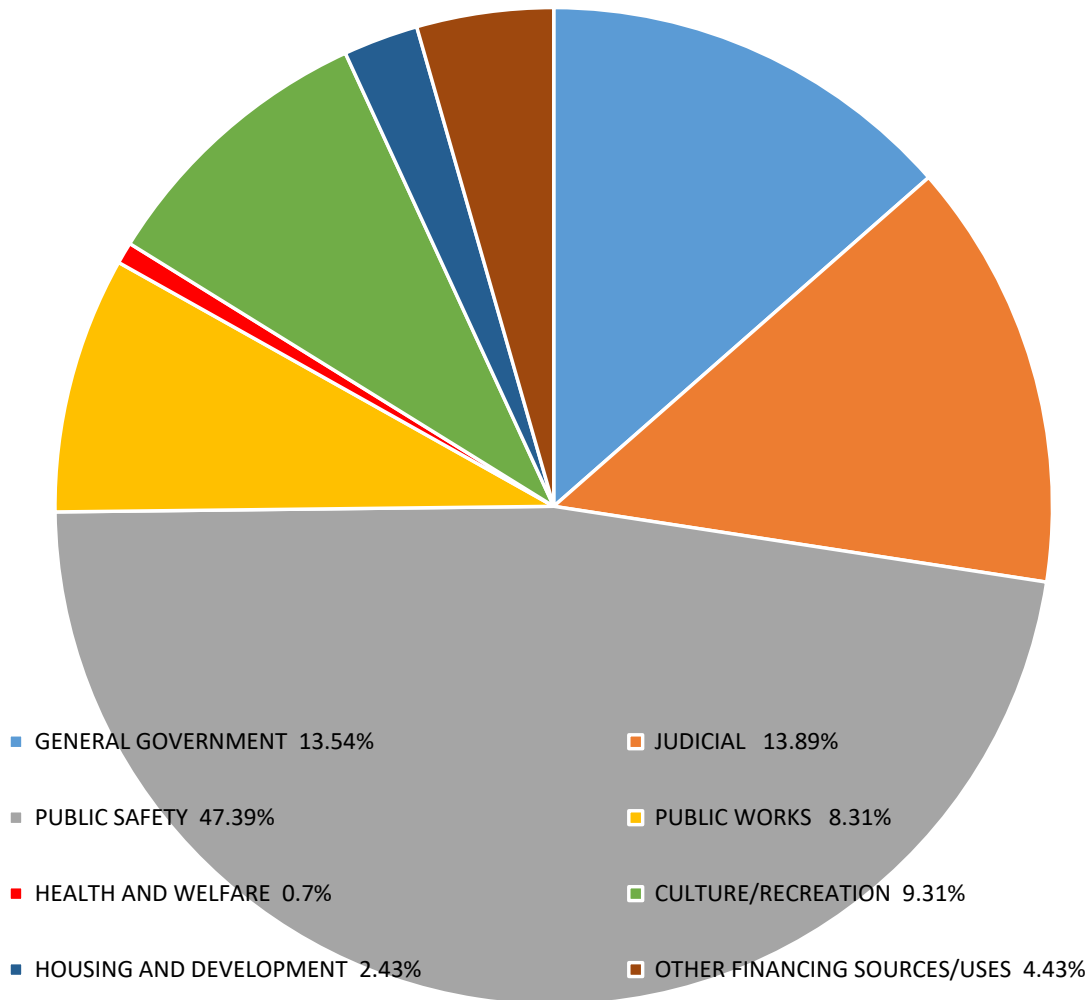
Troup County Board of Commissioners

FY2025-2026 Revenue Sources



Troup County Board of Commissioners

FY 2025-2026 Uses of Funds



Troup County Board of Commissioners

Sources and Uses of Funds

FY 2025-2026 Proposed Budget

	FY 25 Amended Budget	FY 26 Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,670,000	2,800,000	130,000
TAXES-LOST	7,875,000	7,925,000	50,000
TAXES-TAVT/Motor Vehicle	3,313,990	3,768,030	454,040
TAXES-Real Estate-Comm./Ind./Res./Ag.	28,611,932	31,359,664	2,747,732
TAXES-Personal Property	4,994,874	5,772,704	777,830
TAXES-Other	2,740,400	2,859,930	119,530
LICENSES AND PERMITS	504,900	502,800	(2,100)
INTERGOVERNMENTAL	1,644,835	2,048,528	403,693
CHARGES FOR SERVICES	4,143,780	4,229,917	86,137
FINES AND FORFEITURES	2,059,136	1,901,706	(157,430)
INVESTMENT INCOME	900,000	900,000	-
CONTRIBUTIONS AND DONATIONS	126,246	100,000	(26,246)
MISCELLANEOUS	1,002,142	993,727	(8,415)
OTHER FINANCING SOURCES	244,279	222,250	(22,029)
REVENUE TOTALS	60,831,514	65,384,256	4,552,742
EXPENDITURES			
GENERAL GOVERNMENT	8,336,414	8,860,523	524,108
JUDICIAL	8,393,747	9,078,879	685,131
PUBLIC SAFETY	28,897,060	30,985,398	2,088,339
PUBLIC WORKS	5,257,217	5,433,165	175,948
HEALTH AND WELFARE	441,276	456,454	15,178
CULTURE/RECREATION	5,667,691	6,085,649	417,958
HOUSING AND DEVELOPMENT	1,359,417	1,589,383	229,967
OTHER FINANCING SOURCES/USES	2,478,692	2,894,806	416,113
EXPENDITURE TOTALS	60,831,514	65,384,256	4,552,742
TOTALS	0	0	0

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

	2025 Amended Budget	2026 Budget	Increase (Decrease)
<u>TAXES</u>			
Real Property - Utility Current Yr	728,962	801,250	72,288
Real Property Digest Current Yr	27,713,795	30,109,450	2,395,655
Real Property Timber Current Yr	17,900	17,900	-
Real Property Fees	-	4,300	4,300
Forest Land Protection	97,700	110,306	12,606
Real Property - prior year	-	31,000	31,000
Personal Property Motor Vehicle Current Yr	242,140	211,600	(30,540)
Personal Property Digest Current Year	4,929,112	5,715,000	785,888
TAVT Motor Vehicle Title Tax	3,071,850	3,556,430	484,580
AATV	45,000	46,000	1,000
Personal Property Mobile Home Current Yr	28,762	40,034	11,272
Intangible Recording Tax	325,000	350,000	25,000
Personal Property Railroad Current Yr	33,500	37,000	3,500
Heavy Duty	250	500	250
Personal property - prior year	37,000	17,670	(19,330)
Property Not on Digest	53,575	285,458	231,883
Real Estate Transfer Tax	141,000	175,000	34,000
Franchise Tax Cable TV	300,000	280,000	(20,000)
LOST Local Option Sales Tax	7,800,000	8,000,000	200,000
LOST TAD Rebate	75,000	(75,000)	(150,000)
Beverage Taxes	180,000	180,000	-
Manufacturing Energy Excise Tax	1,200,000	1,200,000	-
Business & Occupation	112,000	112,000	-
Insurance Premium Tax	2,670,000	2,800,000	130,000
Bank Licenses	330,000	384,203	54,203
Penalties & Interest General Property	35,000	79,384	44,384
Motor Vehicle Tax Penatly	17,650	15,843	(1,807)
Penalties and Interest Other	21,000	-	(21,000)
TAXES Totals	50,206,196	54,485,328	4,279,132
<u>LICENSES AND PERMITS</u>			
Beer Licenses	24,000	24,000	-
Wine Licenses	9,500	13,300	3,800
Distilled Spirits License	-	6,000	6,000
Driveway/Timber/Rec/Erosion	7,000	7,000	-
Home Occupational Permit	25,000	25,000	-
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
Foreclosure Registration	2,000	600	(1,400)
Rezoning & Variance Fees	25,000	20,000	(5,000)
Sign Permit	500	500	-
Marriage Licenses	25,000	25,000	-
Dangerous Dog	500	-	(500)

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

	2025 Amended Budget	2026 Budget	Increase (Decrease)
Pistol Permit	40,000	35,000	(5,000)
Metal Recycler's Registration	400	400	-
Building Permits	300,000	300,000	-
Building Permits - City of Hogansville	-	-	-
Building Permit Penalty	20,000	20,000	-
Fire Marshal Life Safety Fee	7,500	7,500	-
Entertainment	1,000	1,000	-
Special Event	1,000	1,000	-
Driveway Permits	6,000	6,000	-
Business License Penalty	10,000	10,000	-
LICENSES AND PERMITS Totals	504,900	502,800	(2,100)
<u>INTERGOVERNMENTAL</u>			
US Treasury - West Point Lake Patrol	29,760	29,928	168
US Treasury - Two Rivers Salary	151,431	170,260	18,829
US DOJ - Bulletproof Vest	3,000	3,000	-
PILOT - US Treasury West Point Lake	120,000	135,000	15,000
GA, DOAS Flood Control	13,000	15,000	2,000
GA, Gov - First Responder Grant	-	-	-
GA, DOD Ema Salary Supplement	18,101	18,101	-
Judicial Council Grant	51,150	51,150	-
Local Grant - LaGrange	12,000	14,000	2,000
BOE Resource Officer	422,815	430,000	7,185
Local Project Assistance	-	-	-
PILOTs - LaGrange Development Authority	616,351	1,013,520	397,169
PILOTs - West Point Development Authority	159,336	119,789	(39,547)
PILOTs - TCDA	25,803	25,583	(220)
Hogansville-Meriwether DA PILOT	20,288	23,197	2,909
LaGrange Housing Auth PILOT	1,800	-	(1,800)
INTERGOVERNMENTAL Totals	1,644,835	2,048,528	403,693
<u>CHARGES FOR SERVICES</u>			
Hogansville Fire Service	195,000	200,655	5,655
Bond Processing Fee	40,000	40,000	-
State Court Fees	169,000	131,059	(37,941)
Superior Court Fees	355,210	247,331	(107,879)
Magistrate Civil Case Filing Fee	338,814	345,207	6,393
Drug Testing - DFCS	45,587	35,541	(10,046)
Drug Testing - Governmental	145,775	142,613	(3,162)
Drug Testing - Municipal	-	-	-
Drug Testing - Others	12,786	8,032	(4,754)
Estate Filing Fee	82,000	82,000	-
Guardianship/Cons Filing Fee	16,000	16,000	-
Miscellaneous Filing Fees	5,000	5,000	-
Indigent Defense Application Fee	24,200	22,551	(1,649)

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

	2025 Amended Budget	2026 Budget	Increase (Decrease)
Court Technology Fee	7,737	7,526	(211)
Child support/Garnishment Fee	300	-	(300)
Title Transfer/Duplicate Registration Fee	6,250	6,150	(100)
PILOT Processing Fee	166,351	158,161	(8,190)
Audit Fee	5,000	5,000	-
Late Filing Fee (PILOTs)	1,500	1,000	(500)
Tag Agent Fee	180,150	180,150	-
Election Qualifying Fee	-	4,000	4,000
Election Services	-	30,000	30,000
Document and Data Sales	6,170	5,681	(489)
Other - Commission on Tax Collections	90,650	115,000	24,350
School/State Commissions	1,367,000	1,504,000	137,000
SPLOST Admin Fee	180,000	200,000	20,000
Occupation Certificate Admin Fee	33,000	33,000	-
Sheriff Department Fees	50,000	50,000	-
Fingerprinting Fee	7,000	7,000	-
Inmate Medical & Dental Fees	6,000	5,000	(1,000)
Prisoner Housing - City of LaGrange	60,000	100,000	40,000
Prisoner Housing - City of West Point	10,000	10,000	-
Prisoner Housing - City of Hogansville	10,000	10,000	-
Work Release Program Fees	260,000	250,000	(10,000)
Recycling Fees	-	600	600
Divorce/Parent Workshop Fees	-	-	-
Program Fees	260,000	265,000	5,000
Non-Program Fees	6,000	6,000	-
NSF Fees	1,300	660	(640)
CHARGES FOR SERVICES Totals	4,143,780	4,229,917	86,137
<u>FINES AND FORFEITURES</u>			
Superior Court Fines	75,000	58,862	(16,138)
State Court Fines	800,000	780,435	(19,565)
State Court Traffic Fines	897,001	817,739	(79,262)
Magistrate Court Fines	9,483	8,647	(836)
Juvenile Court Fines	12,000	6,500	(5,500)
Contempt Fines	500	300	(200)
Additional Penalty Assessment	2,035	2,000	(35)
10% Jail Add On Fines	261,200	224,223	(36,977)
Attorney Fund	1,917	3,000	1,083
FINES AND FORFEITURES Totals	2,059,136	1,901,706	(157,430)
<u>INVESTMENT INCOME</u>			
Interest Revenue	900,000	900,000	-
INVESTMENT INCOME Totals	900,000	900,000	-
<u>CONTRIBUTIONS AND DONATIONS</u>			
P&R Fundraising	42,000	42,000	-

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Revenue by Source

	2025 Amended Budget	2026 Budget	Increase (Decrease)
Recreation Sponsors	75,000	45,000	(30,000)
P&R Non Program Donations	2,000	3,000	1,000
Miscellaneous Contributions	7,246	10,000	2,754
CONTRIBUTIONS AND DONATIONS Totals	126,246	100,000	(26,246)
<u>MISCELLANEOUS</u>			
Rent - Periodic	3,075	5,000	1,925
Rent - Crown Castle	10,495	12,068	1,573
Rent Nextel	-	-	-
Rent - Parks and Recreation	170,000	185,000	15,000
Rent - GSC Room/Space	600	1,200	600
Commissions	300,000	300,000	-
Vending Machine Commission	1,000	250	(750)
Judicial Circuit ADR Reimbursement	136,041	147,340	11,299
Center for Strategic Planning Reimbursement	105,866	104,808	(1,058)
Circles - Reimbursement	117,762	148,108	30,346
Miscellaneous Revenue	137,303	69,953	(67,350)
P&R Miscellaneous Revenue	20,000	20,000	-
MISCELLANEOUS Totals	1,002,142	993,727	(8,415)
<u>OTHER FINANCING SOURCES</u>			
Transfer-in Hotel/Motel Fund	31,750	32,250	500
Transfer In - Victim/Witness Fund	155,000	140,000	(15,000)
Sale of Assets	57,529	50,000	(7,529)
OTHER FINANCING SOURCES Totals	244,279	222,250	(22,029)
 GENERAL FUND REVENUE TOTAL	 60,831,514	 65,384,256	 4,552,742

Troup County Board of Commissioners
FY 2025-2026 Budget
General Fund Appropriations by Department

	2025 Amended Budget	2026 Bureau	Increase (Decrease)
Board of Commissioners	549,189	547,117	(2,072)
County Manager	614,974	645,817	30,843
Elections and Registration	774,505	776,190	1,685
Finance	1,566,252	1,616,413	50,161
County Attorney	265,225	265,225	0
Information Technology	525,886	485,611	(40,275)
Human Resources	564,702	614,567	49,865
Tax Commissioner	1,051,582	1,154,667	103,085
Property Appraisal	1,368,690	1,459,398	90,708
General Government	864,212	1,002,068	137,856
Records Management	141,198	155,477	14,279
General Association	44,000	44,000	0
Non-Departmental	6,000	93,974	87,974
Judicial Administration	1,004,849	1,052,671	47,822
Superior Court	507,227	527,641	20,414
Clerk of Courts	1,187,936	1,270,943	83,007
District Attorney	1,243,056	1,397,749	154,693
State Court	402,572	427,129	24,557
Solicitor	819,777	833,935	14,158
Magistrate Court	585,490	729,021	143,531
Probate Court	485,127	524,635	39,508
Juvenile Justice	1,443,247	1,498,252	55,005
Public Defender	714,466	816,902	102,436
Sheriff	20,307,063	21,609,621	1,302,558
Fire and Rescue	7,018,688	7,662,858	644,170
Emergency Medical Services	350,000	0	(350,000)
Coroner	167,521	169,499	1,978
Marshal	1,053,788	1,543,420	489,632
Roads and Engineering	4,669,175	4,837,470	168,295
Vehicle Maintenance and Shop	588,042	595,695	7,653
Public Health	151,642	156,663	5,021
Welfare	88,948	91,948	3,000
Extension Service	200,686	207,843	7,157
Parks and Recreation	5,069,753	5,484,062	414,309
Libraries	597,938	601,587	3,649
Community Development	937,489	1,123,217	185,728
Two Rivers RC & D	163,424	173,929	10,505
Center for Strategic Planning	138,304	140,304	2,000
CIRCLES	120,200	151,932	31,732
Other Financing Uses	2,478,692	2,894,806	416,114
GENERAL FUND APPROPRIATIONS TOTAL	60,831,514	65,384,256	4,552,742

Revenue Detail

FY 2025-2026 Budget

General Fund

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Department 1110 - Board of Commissioners				
Division 1130 - Clerk of Commission				
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	100	200	100
CHARGES FOR SERVICES Totals		100	200	100
Division 1130 - Clerk of Commission Totals		100	200	100
Department 1110 - Board of Commissioners Totals		100	200	100
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	-	30,000	30,000
CHARGES FOR SERVICES Totals		-	34,000	34,000
Division 1450 - Elections and Registration Totals		-	34,000	34,000
Department 1400 - Elections and Registration Totals		-	34,000	34,000
Department 1510 - Finance				
Division 1515 - Treasury				
TAXES				
31-1350	Personal Property Railroad Current Yr	33,500	37,000	3,500
31-1750	Franchise Tax Cable TV	300,000	280,000	(20,000)
31-3100	LOST Local Option Sales Tax	7,800,000	8,000,000	200,000
31-3104	LOST TAD Rebate	75,000	(75,000)	(150,000)
31-4500	Manufacturing Energy Excise Tax	1,200,000	1,200,000	-
TAXES Totals		9,408,500	9,442,000	33,500
INTERGOVERNMENTAL				
INTERGOVERNMENTAL				
33-3000	PILOT - US Treasury West Point Lake	120,000	135,000	15,000
33-4113	GA, DOAS Flood Control	13,000	15,000	2,000
33-8110	LaGrange Housing Auth PILOT	1,800	-	(1,800)
INTERGOVERNMENTAL Totals		134,800	150,000	15,200
CHARGES FOR SERVICES				
34-1945	SPLOST Admin Fee	180,000	200,000	20,000
CHARGES FOR SERVICES Totals		180,000	200,000	20,000
INVESTMENT INCOME				
36-1000	Interest Revenue	900,000	900,000	-
INVESTMENT INCOME Totals		900,000	900,000	-
CONTRIBUTIONS AND DONATIONS				
37-1020	Miscellaneous Contributions	7,246	10,000	2,754
CONTRIBUTIONS AND DONATIONS Totals		7,246	10,000	2,754
MISCELLANEOUS				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
38-1200	Rent - Crown Castle	10,495	12,068	1,573
38-9010	Vending Machine Commission	1,000	250	(750)
38-9600	Miscellaneous Revenue	90,253	10,000	(80,253)
MISCELLANEOUS Totals		101,748	22,318	(79,430)
Division 1515 - Treasury Totals		10,732,294	10,724,318	(7,976)
Division 1517 - Purchasing				
OTHER FINANCING SOURCES				
39-2100	Sale of Assets	50,000	50,000	-
OTHER FINANCING SOURCES Totals		50,000	50,000	-
Division 1517 - Purchasing Totals		50,000	50,000	-
Department 1510 - Finance Totals		10,782,294	10,774,318	(7,976)
Department 1540 - Human Resources				
Division 1542 - Payroll and Benefits				
CHARGES FOR SERVICES				
34-1195	Child support/Garnishment Fee	300	-	(300)
CHARGES FOR SERVICES Totals		300	-	(300)
Division 1542 - Payroll and Benefits Totals		300	-	(300)
Department 1540 - Human Resources Totals		300	-	(300)
Department 1545 - Tax Commissioner				
TAXES				
31-1110	Real Property - Utility Current Yr	728,962	801,250	72,288
31-1111	Real Property Digest Current Yr	27,713,795	30,109,450	2,395,655
31-1120	Real Property Timber Current Yr	17,900	17,900	-
31-1197	Real Property Fees	-	4,300	4,300
31-1198	Forest Land Protection	97,700	110,306	12,606
31-1200	Real Property - prior year	-	31,000	31,000
31-1310	Personal Property Motor Vehicle Current Y	242,140	211,600	(30,540)
31-1311	Personal Property Digest Current Year	4,929,112	5,715,000	785,888
31-1315	TAVT Motor Vehicle Title Tax	3,071,850	3,556,430	484,580
31-1316	AATV	45,000	46,000	1,000
31-1320	Personal Property Mobile Home Current Y	28,762	40,034	11,272
31-1390	Heavy Duty	250	500	250
31-1400	Personal property - prior year	37,000	17,670	(19,330)
31-1500	Property Not on Digest	53,575	285,458	231,883
31-9100	Penalties & Interest General Property	35,000	79,384	44,384
31-9125	Motor Vehicle Tax Penatly	17,650	15,843	(1,807)
31-9900	Penalties and Interest Other	21,000	-	(21,000)
TAXES Totals		37,039,696	41,042,125	4,002,429
INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Author	616,351	1,013,520	397,169

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
33-8102	PILOTs - West Point Development Authc	159,336	119,789	(39,547)
33-8103	PILOTs - TCDA	25,803	25,583	(220)
33-8106	Hogansville-Meriwether DA PILOT	20,288	23,197	2,909
INTERGOVERNMENTAL Totals		821,778	1,182,089	360,311
CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	6,250	6,150	(100)
34-1600	Tag Agent Fee	180,150	180,150	-
34-1940	Other - Commission on Tax Collections	90,650	115,000	24,350
34-1941	School/State Commissions	1,367,000	1,504,000	137,000
34-9300	NSF Fees	1,300	660	(640)
CHARGES FOR SERVICES Totals		1,645,350	1,805,960	160,610
FINES AND FORFEITURES				
35-1400	Additional Penalty Assessment	2,035	2,000	(35)
FINES AND FORFEITURES Totals		2,035	2,000	(35)
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	250	100	(150)
MISCELLANEOUS Totals		250	100	(150)
Department 1545 - Tax Commissioner Totals		39,509,109	44,032,274	4,523,165
Department 1550 - Property Appraisal				
CHARGES FOR SERVICES				
34-1510	PILOT Processing Fee	166,351	158,161	(8,190)
34-1511	Audit Fee	5,000	5,000	-
34-1515	Late Filing Fee (PILOTs)	1,500	1,000	(500)
CHARGES FOR SERVICES Totals		172,851	164,161	(8,690)
Department 1550 - Property Appraisal Totals		172,851	164,161	(8,690)
Department 2100 - Judicial Administration				
Division 2100 - Judicial Administration Main				
CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	7,000	7,900	900
34-2310	Fingerprinting Fee	7,000	7,000	-
CHARGES FOR SERVICES Totals		14,000	14,900	900
MISCELLANEOUS				
38-1610	Rent - GSC Room/Space	600	1,200	600
38-9011	Judicial Circuit ADR Reimbursement	136,041	147,340	11,299
38-9600	Miscellaneous Revenue	3,000	2,173	(827)
MISCELLANEOUS Totals		139,641	150,713	11,072
Division 2100 - Judicial Administration Main Totals		153,641	165,613	11,972
Division 2110 - Drug Lab				
CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	45,587	35,541	(10,046)

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
34-1136	Drug Testing - Governmental	145,775	142,613	(3,162)
34-1138	Drug Testing - Others	12,786	8,032	(4,754)
CHARGES FOR SERVICES Totals		204,148	186,186	(17,962)
Division 2110 - Drug Lab Totals		204,148	186,186	(17,962)
Department 2100 - Judicial Administration Totals		357,789	351,799	(5,990)
Department 2150 - Superior Court				
CHARGES FOR SERVICES				
34-1107	Superior Court Fees	355,210	247,331	(107,879)
34-1192	Indigent Defense Application Fee	200	200	-
CHARGES FOR SERVICES Totals		355,410	247,531	(107,879)
FINES AND FORFEITURES				
35-1110	Superior Court Fines	75,000	58,862	(16,138)
35-1410	10% Jail Add On Fines	5,000	4,000	(1,000)
35-1440	Attorney Fund	1,000	1,000	-
FINES AND FORFEITURES Totals		81,000	63,862	(17,138)
Department 2150 - Superior Court Totals		436,410	311,393	(125,017)
Department 2180 - Clerk of Courts				
TAXES				
31-1340	Intangible Recording Tax	325,000	350,000	25,000
31-1600	Real Estate Transfer Tax	141,000	175,000	34,000
TAXES Totals		466,000	525,000	59,000
Department 2180 - Clerk of Courts Totals		466,000	525,000	59,000
Department 2300 - State Court				
CHARGES FOR SERVICES				
34-1106	State Court Fees	169,000	131,059	(37,941)
34-1192	Indigent Defense Application Fee	5,000	4,001	(999)
CHARGES FOR SERVICES Totals		174,000	135,060	(38,940)
FINES AND FORFEITURES				
35-1120	State Court Fines	800,000	780,435	(19,565)
35-1125	State Court Traffic Fines	897,001	817,739	(79,262)
35-1410	10% Jail Add On Fines	180,000	144,573	(35,427)
35-1440	Attorney Fund	917	2,000	1,083
FINES AND FORFEITURES Totals		1,877,918	1,744,747	(133,171)
Department 2300 - State Court Totals		2,051,918	1,879,807	(172,111)
Department 2350 - Solicitor				
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	-	3,200	3,200
MISCELLANEOUS Totals		-	3,200	3,200
Department 2350 - Solicitor Totals		-	3,200	3,200
Department 2400 - Magistrate Court				

**Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail**

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
CHARGES FOR SERVICES				
34-1109	Magistrate Civil Case Filing Fee	338,814	345,207	6,393
34-1193	Court Technology Fee	1,737	1,526	(211)
CHARGES FOR SERVICES Totals		340,551	346,733	6,182
FINES AND FORFEITURES				
35-1130	Magistrate Court Fines	9,483	8,647	(836)
FINES AND FORFEITURES Totals		9,483	8,647	(836)
Department 2400 - Magistrate Court Totals		350,034	355,380	5,346
Department 2450 - Probate Court				
LICENSES AND PERMITS				
32-2400	Marriage Licenses	25,000	25,000	-
32-2910	Pistol Permit	40,000	35,000	(5,000)
LICENSES AND PERMITS Totals		65,000	60,000	(5,000)
CHARGES FOR SERVICES				
34-1141	Estate Filing Fee	82,000	82,000	-
34-1142	Guardianship/Cons Filing Fee	16,000	16,000	-
34-1144	Miscellaneous Filing Fees	5,000	5,000	-
34-1192	Indigent Defense Application Fee	7,000	7,000	-
34-1193	Court Technology Fee	6,000	6,000	-
CHARGES FOR SERVICES Totals		116,000	116,000	-
Department 2450 - Probate Court Totals		181,000	176,000	(5,000)
Department 2600 - Juvenile Justice				
INTERGOVERNMENTAL				
33-4118	Judicial Council Grant	51,150	51,150	-
33-6016	Local Grant - LaGrange	12,000	14,000	2,000
INTERGOVERNMENTAL Totals		63,150	65,150	2,000
CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	5,000	3,450	(1,550)
34-1930	Document and Data Sales	20	10	(10)
CHARGES FOR SERVICES Totals		5,020	3,460	(1,560)
FINES AND FORFEITURES				
35-1160	Juvenile Court Fines	12,000	6,500	(5,500)
35-1180	Contempt Fines	500	300	(200)
35-1410	10% Jail Add On Fines	1,200	650	(550)
FINES AND FORFEITURES Totals		13,700	7,450	(6,250)
Department 2600 - Juvenile Justice Totals		81,870	76,060	(5,810)
Department 3300 - Sheriff				
Division 3310 - Sheriff Administration				
LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	400	400	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
LICENSES AND PERMITS Totals		400	400	-
INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	29,760	29,928	168
33-1115	US DOJ - Bulletproof Vest	3,000	3,000	-
33-6700	BOE Resource Officer	422,815	430,000	7,185
INTERGOVERNMENTAL Totals		455,575	462,928	7,353
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	700	-	(700)
34-2305	Sheriff Department Fees	50,000	50,000	-
CHARGES FOR SERVICES Totals		50,700	50,000	(700)
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	40,000	50,000	10,000
MISCELLANEOUS Totals		40,000	50,000	10,000
Division 3310 - Sheriff Administration Totals		546,675	563,328	16,653
Division 3326 - Jail Operations				
CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	40,000	40,000	-
34-2320	Inmate Medical & Dental Fees	6,000	5,000	(1,000)
34-2331	Prisoner Housing - City of LaGrange	60,000	100,000	40,000
34-2332	Prisoner Housing - City of West Point	10,000	10,000	-
34-2333	Prisoner Housing - City of Hogansville	10,000	10,000	-
CHARGES FOR SERVICES Totals		126,000	165,000	39,000
FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	75,000	75,000	-
FINES AND FORFEITURES Totals		75,000	75,000	-
MISCELLANEOUS				
38-2000	Commissions	300,000	300,000	-
38-9600	Miscellaneous Revenue	3,000	3,000	-
MISCELLANEOUS Totals		303,000	303,000	-
Division 3326 - Jail Operations Totals		504,000	543,000	39,000
Division 3395 - S/O - Detail & Work Release				
CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	260,000	250,000	(10,000)
CHARGES FOR SERVICES Totals		260,000	250,000	(10,000)
Division 3395 - S/O - Detail & Work Release Totals		260,000	250,000	(10,000)
Department 3300 - Sheriff Totals		1,310,675	1,356,328	45,653
Department 3500 - Fire and Rescue				
Division 3510 - Fire Administration				
TAXES				
31-6200	Insurance Premium Tax	2,670,000	2,800,000	130,000

**Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail**

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>TAXES Totals</i>		2,670,000	2,800,000	130,000
<i>LICENSES AND PERMITS</i>				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
32-3190	Fire Marshal Life Safety Fee	7,500	7,500	-
<i>LICENSES AND PERMITS Totals</i>		8,000	8,000	-
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	250	250	-
33-6550	Hogansville Fire Service	195,000	200,655	5,655
<i>CHARGES FOR SERVICES Totals</i>		195,250	200,905	5,655
Division 3510 - Fire Administration Totals		2,873,250	3,008,905	135,655
Division 3920 - Emergency Management				
<i>INTERGOVERNMENTAL</i>				
33-4115	GA, DOD Ema Salary Supplement	18,101	18,101	-
<i>INTERGOVERNMENTAL Totals</i>		18,101	18,101	-
Division 3920 - Emergency Management Totals		18,101	18,101	-
Department 3500 - Fire and Rescue Totals		2,891,351	3,027,006	135,655
Department 3700 - Coroner				
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	100	100	-
<i>CHARGES FOR SERVICES Totals</i>		100	100	-
Department 3700 - Coroner Totals		100	100	-
Department 3900 - Marshal				
Division 3905 - Marshal Administration				
<i>LICENSES AND PERMITS</i>				
32-2130	Foreclosure Registration	2,000	600	(1,400)
<i>LICENSES AND PERMITS Totals</i>		2,000	600	(1,400)
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	-	21	21
<i>CHARGES FOR SERVICES Totals</i>		-	21	21
<i>MISCELLANEOUS</i>				
38-9600	Miscellaneous Revenue	300	980	680
<i>MISCELLANEOUS Totals</i>		300	980	680
Division 3905 - Marshal Administration Totals		2,300	1,601	(699)
Division 3910 - Animal Control				
<i>LICENSES AND PERMITS</i>				
32-2510	Dangerous Dog	500	-	(500)
<i>LICENSES AND PERMITS Totals</i>		500	-	(500)
Division 3910 - Animal Control Totals		500	-	(500)
Department 3900 - Marshal Totals		2,800	1,601	(1,199)
Department 4900 - Vehicle Maintenance and Shop				

**Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail**

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
CHARGES FOR SERVICES				
34-4160	Recycling Fees	-	600	600
CHARGES FOR SERVICES Totals		-	600	600
Department 4900 - Vehicle Maintenance and Shop Totals		-	600	600
Department 5610 - Extension Service				
MISCELLANEOUS				
38-1110	Rent - Periodic	3,075	5,000	1,925
MISCELLANEOUS Totals		3,075	5,000	1,925
OTHER FINANCING SOURCES				
39-2100	Sale of Assets	7,529	-	(7,529)
OTHER FINANCING SOURCES Totals		7,529	-	(7,529)
Department 5610 - Extension Service Totals		10,604	5,000	(5,604)
Department 6000 - Parks and Recreation				
Division 6110 - Parks and Rec Administration				
CHARGES FOR SERVICES				
34-7500	Program Fees	260,000	265,000	5,000
34-7900	Non-Program Fees	6,000	6,000	-
CHARGES FOR SERVICES Totals		266,000	271,000	5,000
CONTRIBUTIONS AND DONATIONS				
37-1003	P&R Fundraising	42,000	42,000	-
37-1004	Recreation Sponsors	35,000	35,000	-
37-1011	P&R Non Program Donations	2,000	3,000	1,000
CONTRIBUTIONS AND DONATIONS Totals		79,000	80,000	1,000
MISCELLANEOUS				
38-1300	Rent - Parks and Recreation	170,000	185,000	15,000
38-9700	P&R Miscellaneous Revenue	20,000	20,000	-
MISCELLANEOUS Totals		190,000	205,000	15,000
Division 6110 - Parks and Rec Administration Total		535,000	556,000	21,000
Division 6220 - Parks and Facilities				
CONTRIBUTIONS AND DONATIONS				
37-1004	Recreation Sponsors	40,000	10,000	(30,000)
CONTRIBUTIONS AND DONATIONS Totals		40,000	10,000	(30,000)
Division 6220 - Parks and Facilities Totals		40,000	10,000	(30,000)
Department 6000 - Parks and Recreation Totals		575,000	566,000	(9,000)
Department 7000 - Community Development				
Division 7220 - Building Inspections				
TAXES				
31-4200	Beverage Taxes	180,000	180,000	-
31-6100	Business & Occupation	112,000	112,000	-
31-6300	Bank Licenses	330,000	384,203	54,203

**Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail**

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
TAXES Totals		622,000	676,203	54,203
LICENSES AND PERMITS				
32-1110	Beer Licenses	24,000	24,000	-
32-1120	Wine Licenses	9,500	13,300	3,800
32-1130	Distilled Spirits License	-	6,000	6,000
32-1230	Driveway/Timber/Rec/Erosion	7,000	7,000	-
32-1240	Home Occupational Permit	25,000	25,000	-
32-2210	Rezoning & Variance Fees	25,000	20,000	(5,000)
32-2230	Sign Permit	500	500	-
32-3110	Building Permits	300,000	300,000	-
32-3910	Driveway Permits	6,000	6,000	-
32-3120	Building Permit Penalty	20,000	20,000	-
32-4100	Business License Penalty	10,000	10,000	-
LICENSES AND PERMITS Totals		427,000	431,800	4,800
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	5,000	5,000	-
34-1950	Occupation Certificate Admin Fee	33,000	33,000	-
CHARGES FOR SERVICES Totals		38,000	38,000	-
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	500	500	-
MISCELLANEOUS Totals		500	500	-
Division 7220 - Building Inspections Totals		1,087,500	1,146,503	59,003
Division 7410 - Planning and Zoning				
LICENSES AND PERMITS				
32-3200	Entertainment	1,000	1,000	-
32-3205	Special Event	1,000	1,000	-
LICENSES AND PERMITS Totals		2,000	2,000	-
Division 7410 - Planning and Zoning Totals		2,000	2,000	-
Division 7450 - Code Enforcement				
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	-	100	100
CHARGES FOR SERVICES Totals		-	100	100
Division 7450 - Code Enforcement Totals		-	100	100
Department 7000 - Community Development Totals		1,089,500	1,148,603	59,103
Department 7112 - Two Rivers RC & D				
INTERGOVERNMENTAL				
33-1112	US Treasury - Two Rivers Salary	151,431	170,260	18,829
INTERGOVERNMENTAL Totals		151,431	170,260	18,829
Department 7112 - Two Rivers RC & D Totals		151,431	170,260	18,829
Department 7415 - Center for Strategic Planning				

**Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue Budget
Department Detail**

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>MISCELLANEOUS</i>				
38-9014	Center for Strategic Planning Reimburse	105,866	104,808	(1,058)
<i>MISCELLANEOUS Totals</i>		105,866	104,808	(1,058)
Department 7415 - Center for Strategic Planning Total:		105,866	104,808	(1,058)
Department 7681 - CIRCLES				
<i>MISCELLANEOUS</i>				
38-9015	Circles - Reimbursement	117,762	148,108	30,346
<i>MISCELLANEOUS Totals</i>		117,762	148,108	30,346
Department 7681 - CIRCLES Totals		117,762	148,108	30,346
Department 9000 - Other Financing Uses				
<i>OTHER FINANCING SOURCES</i>				
39-1215	Transfer-in Hotel/Motel Fund	31,750	32,250	500
39-1250	Transfer In - Victim/Witness Fund	155,000	140,000	(15,000)
<i>OTHER FINANCING SOURCES Totals</i>		186,750	172,250	(14,500)
Department 9000 - Other Financing Uses Totals		186,750	172,250	(14,500)
GENERAL FUND REVENUE TOTALS		60,831,514	65,384,256	4,552,742

Expense Detail

FY 2025-2026 Budget

General Fund

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Department: 1110 - Board of Commissioners				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1400	Salaries - Board	84,745	84,541	(204)
51-2102	Medical Insurance	87,500	95,000	7,500
51-2103	Life Insurance	261	264	3
51-2200	Social Security (FICA) Contributions	5,253	5,242	(11)
51-2300	Medicare	1,230	1,226	(4)
51-2400	Retirement Contribution	15,551	15,512	(39)
51-2700	Workers Compensation	1,161	1,022	(139)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		195,701	202,807	7,106
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	25	25	-
52-2220	Computer/Software Maintenance	2,472	2,000	(472)
52-3851	Contract Cost Allocation	2,313	2,629	316
52-2202	Equipment Repairs and Maintenance	3,607	3,500	(107)
52-2204	Building Repairs and Maintenance	14,622	15,337	715
52-3101	General Liability Insurance	2,923	4,094	1,171
52-3105	Building and Property Insurance	2,601	4,776	2,175
52-3106	Bonds Fidelity	208	219	11
52-3201	Communications	1,900	1,800	(100)
52-3205	Cell Phone	3,600	3,600	-
52-3300	Advertising	2,000	1,500	(500)
52-3400	Printing and Binding	300	125	(175)
52-3500	Travel	12,228	15,000	2,772
52-3505	Mileage - Non-Overnight Travel	230	250	20
52-3601	Dues, Certification Fees, Subscriptions	3,000	1,700	(1,300)
52-3700	Education and Training	24,393	21,975	(2,418)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		76,422	78,530	2,108
SUPPLIES				
53-1101	Office Supplies	7,000	7,000	-
53-1102	Uniforms	400	600	200
53-1170	Special Events Supplies	3,000	2,000	(1,000)
53-1230	Utilities	9,529	9,529	-
53-1705	Intergvmt/Employee Relation Supplies	3,000	4,500	1,500
53-1805	Computer Hardware / Software	1,200	1,200	-
53-1815	Office Furniture	500	500	-
53-1830	Other Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		25,129	25,829	700
Division: 1130 - Clerk of Commission				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	75,941	79,720	3,779
51-1300	Overtime	-	1,000	1,000
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,708	4,943	235

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
51-2300	Medicare	1,101	1,156	55
51-2400	Retirement Contribution	13,935	14,629	694
51-2700	Workers Compensation	137	120	(17)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		113,472	120,718	7,246
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	25	25	-
52-2220	Computer/Software Maintenance	119,948	99,364	(20,584)
52-3851	Contract Cost Allocation	980	598	(382)
52-2201	Computer Maintenance	200	200	-
52-2204	Building Repairs and Maintenance	3,108	3,261	153
52-3101	General Liability Insurance	585	819	234
52-3105	Building and Property Insurance	553	1,016	463
52-3106	Bonds Fidelity	36	40	4
52-3201	Communications	350	350	-
52-3205	Cell Phone	720	750	30
52-3500	Travel	4,500	4,500	-
52-3505	Mileage - Non-Overnight Travel	200	100	(100)
52-3601	Dues, Certification Fees, Subscriptions	240	329	89
52-3700	Education and Training	4,794	5,655	861
52-3852	Contract Services	-	-	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		136,239	117,007	(19,232)
SUPPLIES				
53-1102	Uniforms	200	200	-
53-1230	Utilities	2,026	2,026	-
Account Classification Total: 300 - SUPPLIES		2,226	2,226	-
Division Total: 1130 - Clerk of Commission		251,937	239,951	(11,986)
Department Total: 1110 - Board of Commissioners		549,189	547,117	(2,072)
Department: 1320 - County Manager				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	379,222	398,224	19,002
51-2102	Medical Insurance	52,500	57,000	4,500
51-2103	Life Insurance	450	450	-
51-2200	Social Security (FICA) Contributions	21,493	22,512	1,019
51-2300	Medicare	5,499	5,774	275
51-2400	Retirement Contribution	59,728	63,461	3,733
51-2700	Workers Compensation	683	598	(85)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		519,575	548,019	28,444
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	75	75	-
52-2220	Computer/Software Maintenance	1,920	2,030	110
52-3851	Contract Cost Allocation	1,469	2,166	697
52-2203	Vehicle Repairs and Maintenance	800	800	-
52-2204	Building Repairs and Maintenance	3,108	3,261	153
52-3101	General Liability Insurance	1,754	3,275	1,521
52-3103	Auto Insurance	1,085	1,584	499

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3105	Building and Property Insurance	553	1,016	463
52-3106	Bonds Fidelity	108	120	12
52-3201	Communications	1,300	1,300	-
52-3205	Cell Phone	2,500	2,500	-
52-3400	Printing and Binding	500	-	(500)
52-3500	Travel	3,500	3,500	-
52-3601	Dues, Certification Fees, Subscriptions	300	300	-
52-3700	Education and Training	5,901	4,405	(1,496)
52-3900	Other Purchased Services	16,300	17,640	1,340
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		41,173	43,972	2,799
SUPPLIES				
53-1102	Uniforms	200	200	-
53-1112	Employee Awards Program	28,700	28,700	-
53-1123	Tires and Tubes	1,180	400	(780)
53-1230	Utilities	2,026	2,026	-
53-1270	Auto Fuel	4,570	5,000	430
53-1705	Intergvmt/Employee Relation Supplies	16,550	17,000	450
53-1815	Office Furniture	500	-	(500)
53-1830	Other Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		54,226	53,826	(400)
Department Total: 1320 - County Manager		614,974	645,817	30,843
Department: 1400 - Elections and Registration				
Division: 1450 - Elections and Registration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	181,217	190,321	9,104
51-1200	Part-time Employees	-	-	-
51-1300	Overtime	15,000	15,000	-
51-2102	Medical Insurance	70,000	76,000	6,000
51-2103	Life Insurance	492	510	18
51-2200	Social Security (FICA) Contributions	13,173	13,738	565
51-2300	Medicare	3,082	3,214	132
51-2400	Retirement Contribution	36,005	34,924	(1,081)
51-2700	Workers Compensation	355	309	(46)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		319,324	334,016	14,692
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	-
52-3851	Contract Cost Allocation	1,959	2,211	252
52-2201	Computer Maintenance	500	500	-
52-2202	Equipment Repairs and Maintenance	50,000	50,000	-
52-2204	Building Repairs and Maintenance	4,072	4,272	200
52-3101	General Liability Insurance	2,046	2,866	820
52-3105	Building and Property Insurance	725	1,331	606
52-3106	Bonds Fidelity	125	139	14
52-3201	Communications	2,000	2,000	-
52-3203	Postage and Shipping	40,000	30,000	(10,000)

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3205	Cell Phone	1,000	1,200	200
52-3300	Advertising	10,000	7,500	(2,500)
52-3400	Printing and Binding	42,000	42,000	-
52-3500	Travel	10,000	7,500	(2,500)
52-3505	Mileage - Non-Overnight Travel	1,500	1,500	-
52-3601	Dues, Certification Fees, Subscriptions	3,500	4,000	500
52-3700	Education and Training	7,000	10,000	3,000
52-3852	Contract Services	262,000	260,000	(2,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		438,527	427,120	(11,407)
SUPPLIES				
53-1101	Office Supplies	10,000	10,000	-
53-1102	Uniforms	250	150	(100)
53-1230	Utilities	2,654	2,654	-
53-1805	Computer Hardware / Software	1,500	-	(1,500)
53-1810	Office Equipment	1,000	1,000	-
53-1815	Office Furniture	250	250	-
53-1830	Other Equipment	1,000	1,000	-
Account Classification Total: 300 - SUPPLIES		16,654	15,054	(1,600)
CAPITAL OUTLAYS				
54-2400	Computers and Software	-	-	-
54-2500	Other Equipment	-	-	-
Account Classification Total: 400 - CAPITAL OUTLAYS		-	-	-
Division Total: 1450 - Elections and Registration		774,505	776,190	1,685
Department Total: 1400 - Elections and Registration		774,505	776,190	1,685
Department: 1510 - Finance				
Division: 1511 - Financial Administration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	339,592	379,219	39,627
51-2102	Medical Insurance	87,500	95,000	7,500
51-2103	Life Insurance	573	738	165
51-2200	Social Security (FICA) Contributions	21,054	22,272	1,218
51-2300	Medicare	4,924	5,207	283
51-2400	Retirement Contribution	62,316	65,917	3,601
51-2700	Workers Compensation	613	539	(74)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		516,572	568,892	52,320
PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	151,200	149,500	(1,700)
52-1206	Employee Medical Exam	70	100	30
52-3620	Bank and Credit Card Fees	23,000	31,000	8,000
52-3851	Contract Cost Allocation	3,782	4,287	505
52-2202	Equipment Repairs and Maintenance	100	100	-
52-2204	Building Repairs and Maintenance	3,108	3,261	153
52-3101	General Liability Insurance	3,215	4,503	1,288
52-3105	Building and Property Insurance	553	1,016	463
52-3106	Bonds Fidelity	379	399	20

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3201	Communications	1,500	-	(1,500)
52-3203	Postage and Shipping	1,800	1,800	-
52-3205	Cell Phone	318	-	(318)
52-3300	Advertising	600	600	-
52-3400	Printing and Binding	882	800	(82)
52-3500	Travel	1,550	2,100	550
52-3505	Mileage - Non-Overnight Travel	50	-	(50)
52-3601	Dues, Certification Fees, Subscriptions	1,800	1,435	(365)
52-3700	Education and Training	3,606	14,994	11,388
52-3900	Other Purchased Services	400	450	50
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		197,913	216,345	18,432
SUPPLIES				
53-1102	Uniforms	100	100	-
53-1230	Utilities	2,026	2,026	-
53-1805	Computer Hardware / Software	2,390	-	(2,390)
53-1815	Office Furniture	275	275	-
Account Classification Total: 300 - SUPPLIES		4,791	2,401	(2,390)
Division Total: 1511 - Financial Administration		719,276	787,638	68,362
Division: 1515 - Treasury				
OTHER COSTS				
57-1110	City of LaGrange	436,590	436,590	-
57-1210	City of Hogansville	59,400	59,400	-
57-1310	City of West Point	59,400	59,400	-
Account Classification Total: 700 - OTHER COSTS		555,390	555,390	-
Division Total: 1515 - Treasury		555,390	555,390	-
Division: 1517 - Purchasing				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	165,912	145,952	(19,960)
51-2102	Medical Insurance	52,500	57,000	4,500
51-2103	Life Insurance	270	387	117
51-2200	Social Security (FICA) Contributions	10,287	9,049	(1,238)
51-2300	Medicare	2,405	2,116	(289)
51-2400	Retirement Contribution	23,138	19,111	(4,027)
51-2700	Workers Compensation	300	219	(81)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		254,812	233,834	(20,978)
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	90	90	-
52-3851	Contract Cost Allocation	1,469	1,658	189
52-2201	Computer Maintenance	150	150	-
52-2202	Equipment Repairs and Maintenance	100	100	-
52-2203	Vehicle Repairs and Maintenance	1,865	2,000	135
52-2204	Building Repairs and Maintenance	6,758	7,088	330
52-3101	General Liability Insurance	1,754	2,456	702
52-3103	Auto Insurance	3,253	4,751	1,498
52-3105	Building and Property Insurance	1,202	2,208	1,006

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3106	Bonds Fidelity	108	119	11
52-3201	Communications	1,500	1,500	-
52-3203	Postage and Shipping	25	50	25
52-3205	Cell Phone	1,966	636	(1,330)
52-3300	Advertising	-	100	100
52-3400	Printing and Binding	150	200	50
52-3500	Travel	1,000	1,000	-
52-3505	Mileage - Non-Overnight Travel	175	200	25
52-3601	Dues, Certification Fees, Subscriptions	970	1,000	30
52-3700	Education and Training	900	2,500	1,600
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		23,435	27,806	4,371
SUPPLIES				
53-1101	Office Supplies	1,500	1,500	-
53-1102	Uniforms	300	400	100
53-1110	Program Supplies and Materials	700	500	(200)
53-1123	Tires and Tubes	1,335	1,200	(135)
53-1230	Utilities	4,404	4,404	-
53-1270	Auto Fuel	2,640	2,640	-
53-1805	Computer Hardware / Software	2,160	-	(2,160)
53-1810	Office Equipment	-	800	800
53-1830	Other Equipment	300	300	-
Account Classification Total: 300 - SUPPLIES		13,339	11,744	(1,595)
Division Total: 1517 - Purchasing		291,586	273,384	(18,202)
Department Total: 1510 - Finance		1,566,252	1,616,413	50,161
Department: 1530 - County Attorney				
PURCHASED/CONTRACTED SERVICES				
52-1201	County Attorney	265,225	265,225	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		265,225	265,225	-
Department Total: 1530 - County Attorney		265,225	265,225	-
Department: 1535 - Information Technology				
Division: 1535 - Information Technology Main				
PURCHASED/CONTRACTED SERVICES				
52-2220	Computer/Software Maintenance	339,004	287,898	(51,106)
52-3851	Contract Cost Allocation	490	553	63
52-2204	Building Repairs and Maintenance	2,167	2,273	106
52-3105	Building and Property Insurance	386	708	322
52-3201	Communications	8,000	7,000	(1,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		350,047	298,432	(51,615)
SUPPLIES				
53-1230	Utilities	1,412	1,412	-
Account Classification Total: 300 - SUPPLIES		1,412	1,412	-
Division Total: 1535 - Information Technology Main		351,459	299,844	(51,615)
Division: 1537 - GIS				
PURCHASED/CONTRACTED SERVICES				
52-1309	Data Processing	174,427	185,767	11,340

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		174,427	185,767	11,340
Division Total: 1537 - GIS		174,427	185,767	11,340
Department Total: 1535 - Information Technology		525,886	485,611	(40,275)
Department: 1540 - Human Resources				
Division: 1540 - Human Resources				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	213,979	224,648	10,669
51-1300	Overtime	1,000	1,000	-
51-2102	Medical Insurance	52,500	57,000	4,500
51-2103	Life Insurance	411	423	12
51-2200	Social Security (FICA) Contributions	13,328	13,991	663
51-2300	Medicare	3,118	3,272	154
51-2400	Retirement Contribution	39,265	41,223	1,958
51-2700	Workers Compensation	385	337	(48)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		323,986	341,894	17,908
PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	14,000	25,000	11,000
52-1206	Employee Medical Exam	100	100	-
52-1214	Employee Assistance Program	8,000	25,000	17,000
52-3851	Contract Cost Allocation	1,424	1,613	189
52-2201	Computer Maintenance	200	200	-
52-2202	Equipment Repairs and Maintenance	1,000	1,000	-
52-2204	Building Repairs and Maintenance	3,214	3,372	158
52-3101	General Liability Insurance	1,754	2,456	702
52-3105	Building and Property Insurance	572	1,050	478
52-3106	Bonds Fidelity	272	280	8
52-3109	First Responder PTSD Coverage	21,640	21,640	-
52-3201	Communications	1,200	1,500	300
52-3203	Postage and Shipping	1,400	1,000	(400)
52-3205	Cell Phone	1,000	1,500	500
52-3400	Printing and Binding	500	500	-
52-3500	Travel	-	1,200	1,200
52-3505	Mileage - Non-Overnight Travel	-	500	500
52-3601	Dues, Certification Fees, Subscriptions	500	1,000	500
52-3700	Education and Training	32,500	27,500	(5,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		89,276	116,411	27,135
SUPPLIES				
53-1101	Office Supplies	4,000	5,000	1,000
53-1102	Uniforms	200	200	-
53-1112	Employee Awards Program	8,000	7,500	(500)
53-1230	Utilities	2,095	2,095	-
53-1805	Computer Hardware / Software	1,800	2,000	200
53-1810	Office Equipment	3,200	1,500	(1,700)
53-1815	Office Furniture	1,000	1,500	500
Account Classification Total: 300 - SUPPLIES		20,295	19,795	(500)

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Division Total: 1540 - Human Resources		433,557	478,100	44,543
Division: 1542 - Payroll and Benefits				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	55,040	57,817	2,777
51-1200	Part-time Employees	18,720	18,720	-
51-1300	Overtime	500	500	-
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,604	4,777	173
51-2300	Medicare	1,076	1,116	40
51-2400	Retirement Contribution	10,100	10,609	509
51-2700	Workers Compensation	133	115	(18)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		107,823	112,804	4,981
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	50	50	-
52-2220	Computer/Software Maintenance	16,000	15,000	(1,000)
52-3851	Contract Cost Allocation	1,424	1,613	189
52-2201	Computer Maintenance	200	200	-
52-2204	Building Repairs and Maintenance	1,865	1,956	91
52-3101	General Liability Insurance	585	819	234
52-3105	Building and Property Insurance	332	609	277
52-3106	Bonds Fidelity	200	250	50
52-3400	Printing and Binding	300	300	-
52-3500	Travel	300	300	-
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	150	150	-
52-3700	Education and Training	300	300	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		21,906	21,747	(159)
SUPPLIES				
53-1230	Utilities	1,216	1,215	(1)
53-1805	Computer Hardware / Software	-	500	500
53-1810	Office Equipment	200	200	-
Account Classification Total: 300 - SUPPLIES		1,416	1,915	499
Division Total: 1542 - Payroll and Benefits		131,145	136,467	5,322
Department Total: 1540 - Human Resources		564,702	614,567	49,865
Department: 1545 - Tax Commissioner				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	538,635	598,635	60,000
51-2102	Medical Insurance	175,000	209,000	34,000
51-2103	Life Insurance	1,386	1,490	104
51-2200	Social Security (FICA) Contributions	33,396	37,116	3,720
51-2300	Medicare	7,810	8,681	871
51-2400	Retirement Contribution	92,462	102,820	10,358
51-2700	Workers Compensation	2,078	1,959	(119)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		850,767	959,701	108,934

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	37,564	28,800	(8,764)
52-3851	Contract Cost Allocation	12,188	13,833	1,645
52-2202	Equipment Repairs and Maintenance	750	750	-
52-2203	Vehicle Repairs and Maintenance	500	500	-
52-2204	Building Repairs and Maintenance	12,154	12,748	594
52-3101	General Liability Insurance	5,260	7,368	2,108
52-3103	Auto Insurance	542	792	250
52-3105	Building and Property Insurance	2,161	3,970	1,809
52-3106	Bonds Fidelity	611	643	32
52-3201	Communications	5,000	5,000	-
52-3203	Postage and Shipping	64,500	64,500	-
52-3205	Cell Phone	1,550	1,550	-
52-3300	Advertising	-	400	400
52-3400	Printing and Binding	600	1,100	500
52-3500	Travel	3,000	4,500	1,500
52-3505	Mileage - Non-Overnight Travel	250	250	-
52-3601	Dues, Certification Fees, Subscriptions	800	900	100
52-3700	Education and Training	2,490	2,610	120
52-3900	Other Purchased Services	24,036	26,456	2,420
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		174,056	176,770	2,714
<i>SUPPLIES</i>				
53-1101	Office Supplies	6,250	6,025	(225)
53-1102	Uniforms	250	250	-
53-1123	Tires and Tubes	100	200	100
53-1230	Utilities	7,920	7,921	1
53-1270	Auto Fuel	1,300	1,300	-
53-1805	Computer Hardware / Software	10,438	2,000	(8,438)
53-1810	Office Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		26,758	18,196	(8,562)
Department Total: 1545 - Tax Commissioner		1,051,582	1,154,667	103,085
Department: 1550 - Property Appraisal				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	623,560	657,804	34,244
51-1200	Part-time Employees	18,096	18,096	-
51-1300	Overtime	8,000	5,000	(3,000)
51-1400	Salaries - Board	20,000	20,000	-
51-2102	Medical Insurance	175,000	209,000	34,000
51-2103	Life Insurance	1,463	1,524	61
51-2200	Social Security (FICA) Contributions	41,363	42,404	1,041
51-2300	Medicare	9,675	9,919	244
51-2400	Retirement Contribution	114,418	120,706	6,288
51-2700	Workers Compensation	7,023	6,534	(489)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,018,598	1,090,987	72,389

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1200	Professional	30,000	30,000	-
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	25,000	27,000	2,000
52-3851	Contract Cost Allocation	12,188	13,833	1,645
52-2202	Equipment Repairs and Maintenance	5,000	6,000	1,000
52-2203	Vehicle Repairs and Maintenance	2,500	2,500	-
52-2204	Building Repairs and Maintenance	8,757	9,185	428
52-3101	General Liability Insurance	6,137	8,596	2,459
52-3103	Auto Insurance	2,169	3,168	999
52-3105	Building and Property Insurance	1,558	2,861	1,303
52-3201	Communications	4,000	4,000	-
52-3203	Postage and Shipping	2,500	2,500	-
52-3205	Cell Phone	5,000	5,000	-
52-3300	Advertising	200	200	-
52-3400	Printing and Binding	28,000	30,000	2,000
52-3500	Travel	17,000	18,000	1,000
52-3505	Mileage - Non-Overnight Travel	300	300	-
52-3601	Dues, Certification Fees, Subscriptions	1,610	2,500	890
52-3700	Education and Training	9,000	10,000	1,000
52-3852	Contract Services	130,326	158,161	27,835
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		291,395	333,954	42,559
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,500	3,000	500
53-1102	Uniforms	500	500	-
53-1113	Other Supplies & Essentials	180	-	(180)
53-1123	Tires and Tubes	325	650	325
53-1126	Parts and Supplies	270	300	30
53-1230	Utilities	5,707	5,707	-
53-1270	Auto Fuel	6,000	6,000	-
53-1400	Books and Periodicals	2,465	3,500	1,035
53-1805	Computer Hardware / Software	4,090	3,000	(1,090)
53-1815	Office Furniture	-	10,000	10,000
53-1830	Other Equipment	1,660	1,800	140
Account Classification Total: 300 - SUPPLIES		23,697	34,457	10,760
<i>CAPITAL OUTLAYS</i>				
54-2400	Computers and Software	35,000	-	(35,000)
Account Classification Total: 400 - CAPITAL OUTLAYS		35,000	-	(35,000)
Department Total: 1550 - Property Appraisal		1,368,690	1,459,398	90,708
Department: 1565 - General Government				
Division: 1565 - General Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	149,939	158,479	8,540
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	270	279	9

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
51-2200	Social Security (FICA) Contributions	9,296	9,826	530
51-2300	Medicare	2,174	2,298	124
51-2400	Retirement Contribution	27,514	29,081	1,567
51-2700	Workers Compensation	270	237	(33)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		224,463	238,200	13,737
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	-	70	70
52-3851	Contract Cost Allocation	935	1,061	126
52-2204	Building Repairs and Maintenance	311	327	16
52-3101	General Liability Insurance	194	-	(194)
52-3105	Building and Property Insurance	56	102	46
52-3201	Communications	450	450	-
52-3205	Cell Phone	600	600	-
52-3505	Mileage - Non-Overnight Travel	367	367	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		2,913	2,977	64
SUPPLIES				
53-1102	Uniforms	-	250	250
53-1230	Utilities	203	203	-
53-1805	Computer Hardware / Software	1,108	-	(1,108)
Account Classification Total: 300 - SUPPLIES		1,311	453	(858)
Division Total: 1565 - General Administration		228,687	241,630	12,943
Division: 1566 - SO D/WR - Bldg/Grounds Detail				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	39,200	77,611	38,411
51-1300	Overtime	1,522	1,522	-
51-2102	Medical Insurance	17,500	38,000	20,500
51-2103	Life Insurance	130	132	2
51-2200	Social Security (FICA) Contributions	2,524	4,906	2,382
51-2300	Medicare	590	1,147	557
51-2400	Retirement Contribution	7,193	14,242	7,049
51-2700	Workers Compensation	721	1,265	544
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		69,380	138,825	69,445
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	200	200	-
52-2202	Equipment Repairs and Maintenance	1,000	1,000	-
52-2203	Vehicle Repairs and Maintenance	1,325	1,325	-
52-3101	General Liability Insurance	1,169	1,637	468
52-3102	Law Enforcement Liability	1,795	1,356	(439)
52-3103	Auto Insurance	1,085	1,584	499
52-3204	Non-Telephone Communication	600	600	-
52-3205	Cell Phone	675	675	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		7,849	8,377	528
SUPPLIES				
53-1102	Uniforms	400	400	-
53-1112	Employee Awards Program	50	50	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
53-1123	Tires and Tubes	800	800	-
53-1126	Parts and Supplies	1,300	1,300	-
53-1270	Auto Fuel	3,450	3,450	-
Account Classification Total: 300 - SUPPLIES		6,000	6,000	-
Division Total: 1566 - SO D/WR - Bldg/Grounds Detail		83,229	153,202	69,973
Division: 1567 - Building and Grounds				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	220,660	231,685	11,025
51-1300	Overtime	10,000	10,000	-
51-2102	Medical Insurance	70,000	76,000	6,000
51-2103	Life Insurance	534	423	(111)
51-2200	Social Security (FICA) Contributions	14,300	14,985	685
51-2300	Medicare	3,346	3,505	159
51-2400	Retirement Contribution	40,491	42,513	2,022
51-2700	Workers Compensation	5,980	5,768	(212)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		365,311	384,879	19,568
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	-
52-2220	Computer/Software Maintenance	20,000	20,000	-
52-3851	Contract Cost Allocation	1,424	1,613	189
52-2141	Grounds Maintenance & Improvements	55,000	55,000	-
52-2202	Equipment Repairs and Maintenance	500	500	-
52-2203	Vehicle Repairs and Maintenance	3,000	3,000	-
52-2204	Building Repairs and Maintenance	39,185	39,293	108
52-3101	General Liability Insurance	2,338	3,275	937
52-3103	Auto Insurance	2,169	3,168	999
52-3105	Building and Property Insurance	7,337	13,477	6,140
52-3201	Communications	4,632	4,632	-
52-3205	Cell Phone	3,500	3,500	-
52-3400	Printing and Binding	100	100	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		139,285	147,658	8,373
SUPPLIES				
53-1101	Office Supplies	1,200	1,200	-
53-1102	Uniforms	2,000	2,000	-
53-1107	Janitorial Supplies	12,000	12,000	-
53-1123	Tires and Tubes	1,500	1,500	-
53-1230	Utilities	12,000	14,000	2,000
53-1270	Auto Fuel	13,500	13,500	-
53-1600	Small Equipment	2,500	2,500	-
53-1830	Other Equipment	3,000	3,000	-
Account Classification Total: 300 - SUPPLIES		47,700	49,700	2,000
CAPITAL OUTLAYS				
54-1200	Site Improvements	-	24,999	24,999
Account Classification Total: 400 - CAPITAL OUTLAYS		-	24,999	24,999
Division Total: 1567 - Building and Grounds		552,296	607,236	54,940

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Department Total: 1565 - General Government		864,212	1,002,068	137,856
Department: 1580 - Records Management				
Division: 1582 - Archive Records				
OTHER COSTS				
57-2001	Allocation	141,198	155,477	14,279
Account Classification Total: 700 - OTHER COSTS		141,198	155,477	14,279
Division Total: 1582 - Archive Records		141,198	155,477	14,279
Department Total: 1580 - Records Management		141,198	155,477	14,279
Department: 1595 - General Association				
PURCHASED/CONTRACTED SERVICES				
52-3601	Dues, Certification Fees, Subscriptions	11,000	11,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		11,000	11,000	-
OTHER COSTS				
57-2001	Allocation	33,000	33,000	-
Account Classification Total: 700 - OTHER COSTS		33,000	33,000	-
Department Total: 1595 - General Association		44,000	44,000	-
Department: 1596 - Non-Departmental				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-2600	Unemployment Insurance	6,000	13,000	7,000
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		6,000	13,000	7,000
OTHER COSTS				
57-9000	Contingency	-	80,974	80,974
Account Classification Total: 700 - OTHER COSTS		-	80,974	80,974
Department Total: 1596 - Non-Departmental		6,000	93,974	87,974
Department: 2Judicial Administration				
Division: 2Judicial Administration Main				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	355,365	372,863	17,498
51-2102	Medical Insurance	91,875	100,130	8,255
51-2103	Life Insurance	605	612	7
51-2200	Social Security (FICA) Contributions	22,032	23,116	1,084
51-2300	Medicare	5,152	5,407	255
51-2400	Retirement Contribution	65,209	68,420	3,211
51-2700	Workers Compensation	447	403	(44)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		540,685	570,951	30,266
PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	132,000	132,000	-
52-1206	Employee Medical Exam	50	100	50
52-3851	Contract Cost Allocation	4,670	9,635	4,965
52-2202	Equipment Repairs and Maintenance	2,820	2,820	-
52-2204	Building Repairs and Maintenance	21,915	22,986	1,071
52-3101	General Liability Insurance	3,215	9,823	6,608
52-3105	Building and Property Insurance	3,898	7,158	3,260
52-3106	Bonds Fidelity	357	379	22
52-3201	Communications	4,000	4,000	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3203	Postage and Shipping	400	500	100
52-3400	Printing and Binding	250	500	250
52-3500	Travel	2,552	2,700	148
52-3505	Mileage - Non-Overnight Travel	250	250	-
52-3510	Travel/Training - Indigent Attorney	2,680	3,000	320
52-3601	Dues, Certification Fees, Subscriptions	1,550	1,500	(50)
52-3700	Education and Training	1,500	1,500	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		182,107	198,851	16,744
SUPPLIES				
53-1101	Office Supplies	2,000	4,000	2,000
53-1102	Uniforms	450	500	50
53-1111	Indigent Supplies	1,500	1,500	-
53-1230	Utilities	14,281	14,281	-
53-1805	Computer Hardware / Software	1,118	-	(1,118)
53-1810	Office Equipment	1,023	5,000	3,977
53-1815	Office Furniture	4,207	2,000	(2,207)
53-1830	Other Equipment	-	-	-
Account Classification Total: 300 - SUPPLIES		24,579	27,281	2,702
Division Total: 2Judicial Administration Main		747,371	797,083	49,712
Division: 2110 - Drug Lab				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	47,523	49,882	2,359
51-1200	Part-time Employees	30,000	21,112	(8,888)
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	144	150	6
51-2200	Social Security (FICA) Contributions	5,190	5,711	521
51-2300	Medicare	1,213	1,335	122
51-2400	Retirement Contribution	8,721	9,154	433
51-2700	Workers Compensation	152	139	(13)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		110,443	106,483	(3,960)
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	70	(30)
52-3851	Contract Cost Allocation	1,869	2,121	252
52-2202	Equipment Repairs and Maintenance	600	600	-
52-2204	Building Repairs and Maintenance	2,729	2,863	134
52-3101	General Liability Insurance	15,000	16,000	1,000
52-3105	Building and Property Insurance	486	892	406
52-3106	Bonds Fidelity	72	80	8
52-3201	Communications	750	750	-
52-3203	Postage and Shipping	100	100	-
52-3400	Printing and Binding	100	100	-
52-3500	Travel	250	250	-
52-3601	Dues, Certification Fees, Subscriptions	100	100	-
52-3700	Education and Training	500	500	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		22,656	24,426	1,770

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,280	1,200	(80)
53-1102	Uniforms	-	100	100
53-1125	Drug Testing/Monitoring Supplies	120,000	120,000	-
53-1230	Utilities	1,779	1,779	-
53-1805	Computer Hardware / Software	1,200	1,200	-
53-1810	Office Equipment	-	200	200
53-1815	Office Furniture	120	200	80
Account Classification Total: 300 - SUPPLIES		124,379	124,679	300
Division Total: 2110 - Drug Lab		257,478	255,588	(1,890)
Department Total: 2Judicial Administration		1,004,849	1,052,671	47,822
Department: 2150 - Superior Court				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1200	Part-time Employees	40,960	44,590	3,630
51-1900	Salary Supplements	65,250	65,250	-
51-1910	Judge's Secretary Supplement	7,200	7,200	-
51-2200	Social Security (FICA) Contributions	2,765	2,765	-
51-2300	Medicare	644	644	-
51-2700	Workers Compensation	77	70	(7)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		116,896	120,519	3,623
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	-	100	100
52-1301	Court Reporter	110,000	120,000	10,000
52-1302	Interpreter/Witness/Indigent Reporter	8,000	8,000	-
52-3851	Contract Cost Allocation	9,521	10,786	1,265
52-2202	Equipment Repairs and Maintenance	650	700	50
52-2204	Building Repairs and Maintenance	27,320	28,655	1,335
52-3101	General Liability Insurance	877	1,228	351
52-3105	Building and Property Insurance	4,859	8,924	4,065
52-3201	Communications	3,500	3,500	-
52-3203	Postage and Shipping	100	75	(25)
52-3301	Grand Jury Presentment	750	750	-
52-3400	Printing and Binding	100	100	-
52-3601	Dues, Certification Fees, Subscriptions	4,600	5,000	400
52-3603	Jury Per Diem	200,000	200,000	-
52-3700	Education and Training	160	500	340
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		370,437	388,318	17,881
<i>SUPPLIES</i>				
53-1101	Office Supplies	750	1,000	250
53-1230	Utilities	17,804	17,804	-
53-1300	Food and Catering	1,000	-	(1,000)
53-1810	Office Equipment	340	-	(340)
Account Classification Total: 300 - SUPPLIES		19,894	18,804	(1,090)
Department Total: 2150 - Superior Court		507,227	527,641	20,414
Department: 2180 - Clerk of Courts				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	542,599	569,458	26,859
51-1200	Part-time Employees	51,646	65,570	13,924
51-1300	Overtime	26,400	26,400	-
51-1450	Board - Equalization	7,000	10,500	3,500
51-2102	Medical Insurance	210,000	228,000	18,000
51-2103	Life Insurance	1,332	1,476	144
51-2200	Social Security (FICA) Contributions	37,920	41,225	3,305
51-2300	Medicare	8,870	9,643	773
51-2400	Retirement Contribution	99,567	104,496	4,929
51-2700	Workers Compensation	1,050	953	(97)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		986,384	1,057,721	71,337
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	150	-
52-2220	Computer/Software Maintenance	36,500	39,000	2,500
52-3851	Contract Cost Allocation	23,352	26,515	3,163
52-2204	Building Repairs and Maintenance	22,754	23,866	1,112
52-3101	General Liability Insurance	7,306	10,233	2,927
52-3105	Building and Property Insurance	4,047	7,433	3,386
52-3106	Bonds Fidelity	1,515	1,167	(348)
52-3201	Communications	6,000	6,000	-
52-3203	Postage and Shipping	11,000	12,000	1,000
52-3300	Advertising	300	300	-
52-3400	Printing and Binding	4,800	4,500	(300)
52-3500	Travel	4,000	4,000	-
52-3505	Mileage - Non-Overnight Travel	1,100	1,100	-
52-3601	Dues, Certification Fees, Subscriptions	3,350	3,200	(150)
52-3700	Education and Training	1,250	1,150	(100)
52-3900	Other Purchased Services	48,000	48,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		175,424	188,614	13,190
SUPPLIES				
53-1101	Office Supplies	8,550	9,500	950
53-1102	Uniforms	250	280	30
53-1230	Utilities	14,828	14,828	-
53-1805	Computer Hardware / Software	2,500	-	(2,500)
Account Classification Total: 300 - SUPPLIES		26,128	24,608	(1,520)
Department Total: 2180 - Clerk of Courts		1,187,936	1,270,943	83,007
Department: 2200 - District Attorney				
PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	14,012	15,910	1,898
52-2204	Building Repairs and Maintenance	13,631	14,297	666
52-3105	Building and Property Insurance	2,424	4,453	2,029
52-3201	Communications	1,400	1,500	100
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		31,467	36,160	4,693
SUPPLIES				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
53-1230	Utilities	8,883	8,883	-
Account Classification Total: 300 - SUPPLIES		8,883	8,883	-
OTHER COSTS				
57-2001	Allocation	1,202,706	1,352,706	150,000
Account Classification Total: 700 - OTHER COSTS		1,202,706	1,352,706	150,000
Department Total: 2200 - District Attorney		1,243,056	1,397,749	154,693
Department: 2300 - State Court				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	176,725	181,409	4,684
51-1200	Part-time Employees	10,000	6,370	(3,630)
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	270	276	6
51-2200	Social Security (FICA) Contributions	11,352	11,643	291
51-2300	Medicare	2,654	2,722	68
51-2400	Retirement Contribution	32,430	33,288	858
51-2700	Workers Compensation	329	282	(47)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		268,760	273,990	5,230
PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	-	2,200	2,200
52-1206	Employee Medical Exam	35	35	-
52-1301	Court Reporter	38,400	40,000	1,600
52-1302	Interpreter/Witness/Indigent Reporter	14,000	14,000	-
52-3851	Contract Cost Allocation	3,737	4,242	505
52-2202	Equipment Repairs and Maintenance	500	500	-
52-2204	Building Repairs and Maintenance	10,628	11,148	520
52-3101	General Liability Insurance	2,046	2,866	820
52-3105	Building and Property Insurance	1,890	3,472	1,582
52-3201	Communications	1,600	1,600	-
52-3203	Postage and Shipping	200	100	(100)
52-3400	Printing and Binding	100	100	-
52-3500	Travel	750	750	-
52-3601	Dues, Certification Fees, Subscriptions	2,600	3,000	400
52-3603	Jury Per Diem	48,000	60,000	12,000
52-3700	Education and Training	1,000	1,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		125,486	145,013	19,527
SUPPLIES				
53-1101	Office Supplies	1,000	1,000	-
53-1230	Utilities	6,926	6,926	-
53-1805	Computer Hardware / Software	-	-	-
53-1810	Office Equipment	-	200	200
53-1815	Office Furniture	200	-	(200)
53-1830	Other Equipment	200	-	(200)
Account Classification Total: 300 - SUPPLIES		8,326	8,126	(200)
Department Total: 2300 - State Court		402,572	427,129	24,557
Department: 2350 - Solicitor				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	442,349	464,077	21,728
51-1200	Part-time Employees	75,400	50,960	(24,440)
51-2102	Medical Insurance	126,875	137,750	10,875
51-2103	Life Insurance	710	884	174
51-2200	Social Security (FICA) Contributions	34,000	31,934	(2,066)
51-2300	Medicare	7,800	7,467	(333)
51-2400	Retirement Contribution	81,171	85,157	3,986
51-2700	Workers Compensation	525	453	(72)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		768,830	778,682	9,852
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	120	200	80
52-3851	Contract Cost Allocation	5,605	6,364	759
52-2202	Equipment Repairs and Maintenance	2,700	2,700	-
52-2204	Building Repairs and Maintenance	9,154	9,602	448
52-3101	General Liability Insurance	4,384	6,140	1,756
52-3105	Building and Property Insurance	1,628	2,991	1,363
52-3201	Communications	3,900	4,300	400
52-3203	Postage and Shipping	3,000	3,000	-
52-3205	Cell Phone	540	540	-
52-3400	Printing and Binding	675	800	125
52-3500	Travel	3,500	4,000	500
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,200	200
52-3700	Education and Training	950	950	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		37,156	42,787	5,631
SUPPLIES				
53-1101	Office Supplies	2,325	2,500	175
53-1230	Utilities	5,966	5,966	-
53-1805	Computer Hardware / Software	4,000	2,500	(1,500)
53-1810	Office Equipment	1,000	1,000	-
53-1815	Office Furniture	500	500	-
Account Classification Total: 300 - SUPPLIES		13,791	12,466	(1,325)
Department Total: 2350 - Solicitor		819,777	833,935	14,158
Department: 2400 - Magistrate Court				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	296,159	376,359	80,200
51-1200	Part-time Employees	36,488	48,295	11,807
51-2102	Medical Insurance	87,500	114,000	26,500
51-2103	Life Insurance	651	770	119
51-2200	Social Security (FICA) Contributions	20,000	26,328	6,328
51-2300	Medicare	3,300	6,157	2,857
51-2400	Retirement Contribution	36,000	42,227	6,227
51-2700	Workers Compensation	656	743	87
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		480,754	614,879	134,125
PURCHASED/CONTRACTED SERVICES				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-1206	Employee Medical Exam	100	100	-
52-1302	Interpreter/Witness/Indigent Reporter	5,000	5,000	-
52-2220	Computer/Software Maintenance	36,000	36,000	-
52-3851	Contract Cost Allocation	7,074	8,022	948
52-2202	Equipment Repairs and Maintenance	700	700	-
52-2204	Building Repairs and Maintenance	18,063	18,946	883
52-3101	General Liability Insurance	3,215	4,503	1,288
52-3105	Building and Property Insurance	3,213	5,900	2,687
52-3106	Bonds Fidelity	600	600	-
52-3201	Communications	2,300	2,300	-
52-3203	Postage and Shipping	2,000	2,000	-
52-3400	Printing and Binding	2,500	2,500	-
52-3500	Travel	100	2,000	1,900
52-3601	Dues, Certification Fees, Subscriptions	5,000	5,000	-
52-3700	Education and Training	1,000	1,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		86,865	94,571	7,706
SUPPLIES				
53-1101	Office Supplies	3,000	3,500	500
53-1102	Uniforms	500	300	(200)
53-1230	Utilities	11,771	11,771	-
53-1805	Computer Hardware / Software	700	-	(700)
53-1810	Office Equipment	1,900	500	(1,400)
53-1815	Office Furniture	-	3,500	3,500
Account Classification Total: 300 - SUPPLIES		17,871	19,571	1,700
Department Total: 2400 - Magistrate Court		585,490	729,021	143,531
Department: 2450 - Probate Court				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	247,993	268,512	20,519
51-2102	Medical Insurance	87,500	95,000	7,500
51-2103	Life Insurance	645	678	33
51-2200	Social Security (FICA) Contributions	15,376	16,648	1,272
51-2300	Medicare	3,596	3,894	298
51-2400	Retirement Contribution	45,507	49,271	3,764
51-2700	Workers Compensation	447	403	(44)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		401,064	434,406	33,342
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	-
52-1213	Lunacy Hearing Fees	440	800	360
52-2220	Computer/Software Maintenance	6,000	6,600	600
52-3851	Contract Cost Allocation	4,761	5,393	632
52-2202	Equipment Repairs and Maintenance	675	675	-
52-2204	Building Repairs and Maintenance	26,624	27,925	1,301
52-3101	General Liability Insurance	2,923	4,094	1,171
52-3105	Building and Property Insurance	4,735	8,697	3,962
52-3106	Bonds Fidelity	850	850	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3201	Communications	2,200	2,200	-
52-3203	Postage and Shipping	3,900	3,900	-
52-3400	Printing and Binding	150	150	-
52-3500	Travel	690	2,900	2,210
52-3505	Mileage - Non-Overnight Travel	275	275	-
52-3601	Dues, Certification Fees, Subscriptions	3,224	2,570	(654)
52-3700	Education and Training	825	1,400	575
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		58,372	68,529	10,157
SUPPLIES				
53-1101	Office Supplies	3,710	2,850	(860)
53-1102	Uniforms	300	300	-
53-1230	Utilities	17,350	17,350	-
53-1400	Books and Periodicals	50	550	500
53-1805	Computer Hardware / Software	706	-	(706)
53-1810	Office Equipment	2,525	350	(2,175)
53-1815	Office Furniture	1,050	300	(750)
Account Classification Total: 300 - SUPPLIES		25,691	21,700	(3,991)
Department Total: 2450 - Probate Court		485,127	524,635	39,508
Department: 2600 - Juvenile Justice				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	638,111	646,210	8,099
51-1200	Part-time Employees	18,186	39,312	21,126
51-1300	Overtime	1,500	2,500	1,000
51-2102	Medical Insurance	157,500	171,000	13,500
51-2103	Life Insurance	1,311	1,182	(129)
51-2200	Social Security (FICA) Contributions	40,938	41,531	593
51-2300	Medicare	9,574	9,711	137
51-2400	Retirement Contribution	88,982	118,580	29,598
51-2700	Workers Compensation	1,187	1,002	(185)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		957,289	1,031,028	73,739
PURCHASED/CONTRACTED SERVICES				
52-1202	Contract Attorney - Judicial	278,000	292,000	14,000
52-1206	Employee Medical Exam	150	100	(50)
52-1301	Court Reporter	500	500	-
52-1302	Interpreter/Witness/Indigent Reporter	3,000	2,000	(1,000)
52-2220	Computer/Software Maintenance	22,264	20,000	(2,264)
52-3851	Contract Cost Allocation	7,254	8,202	948
52-2202	Equipment Repairs and Maintenance	1,755	1,755	-
52-2203	Vehicle Repairs and Maintenance	400	400	-
52-2204	Building Repairs and Maintenance	39,751	41,693	1,942
52-3101	General Liability Insurance	4,968	6,959	1,991
52-3103	Auto Insurance	543	792	249
52-3105	Building and Property Insurance	7,072	12,990	5,918
52-3106	Bonds Fidelity	397	419	22
52-3201	Communications	4,800	4,800	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3203	Postage and Shipping	2,000	2,160	160
52-3205	Cell Phone	2,160	2,000	(160)
52-3300	Advertising	597	-	(597)
52-3400	Printing and Binding	347	347	-
52-3500	Travel	3,400	4,800	1,400
52-3505	Mileage - Non-Overnight Travel	325	325	-
52-3601	Dues, Certification Fees, Subscriptions	932	1,641	709
52-3700	Education and Training	1,581	1,979	398
52-3900	Other Purchased Services	64,000	24,000	(40,000)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		446,196	429,862	(16,334)
SUPPLIES				
53-1101	Office Supplies	3,725	5,178	1,453
53-1102	Uniforms	323	300	(23)
53-1110	Program Supplies and Materials	680	680	-
53-1112	Employee Awards Program	500	-	(500)
53-1123	Tires and Tubes	400	400	-
53-1230	Utilities	25,904	25,904	-
53-1270	Auto Fuel	500	350	(150)
53-1805	Computer Hardware / Software	7,730	2,700	(5,030)
53-1815	Office Furniture	-	1,850	1,850
Account Classification Total: 300 - SUPPLIES		39,762	37,362	(2,400)
Department Total: 2600 - Juvenile Justice		1,443,247	1,498,252	55,005
Department: 2800 - Public Defender				
PURCHASED/CONTRACTED SERVICES				
52-3851	Contract Cost Allocation	2,668	3,047	379
52-2130	Custodial	-	4,200	4,200
52-2202	Equipment Repairs and Maintenance	1,359	1,359	-
52-2204	Building Repairs and Maintenance	250	200	(50)
52-3105	Building and Property Insurance	343	630	287
52-3201	Communications	3,278	3,200	(78)
52-3203	Postage and Shipping	1,300	600	(700)
52-3400	Printing and Binding	150	100	(50)
52-3601	Dues, Certification Fees, Subscriptions	1,624	2,100	476
52-3910	Court Costs and Other Evidence Charges	200	100	(100)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		11,172	15,536	4,364
SUPPLIES				
53-1101	Office Supplies	6,504	4,500	(2,004)
53-1230	Utilities	4,800	4,000	(800)
53-1830	Other Equipment	877	640	(237)
Account Classification Total: 300 - SUPPLIES		12,181	9,140	(3,041)
OTHER COSTS				
57-2001	Allocation	691,113	792,226	101,113
Account Classification Total: 700 - OTHER COSTS		691,113	792,226	101,113
Department Total: 2800 - Public Defender		714,466	816,902	102,436
Department: 3300 - Sheriff				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Division: 3310 - Sheriff Administration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	5,222,519	5,754,363	531,844
51-1200	Part-time Employees	45,000	45,000	-
51-1300	Overtime	250,000	250,000	-
51-2102	Medical Insurance	1,575,000	1,824,000	249,000
51-2103	Life Insurance	11,970	13,672	1,702
51-2200	Social Security (FICA) Contributions	349,082	372,109	23,027
51-2300	Medicare	56,314	88,091	31,777
51-2400	Retirement Contribution	1,013,862	1,055,236	41,374
51-2700	Workers Compensation	92,358	89,547	(2,811)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		8,616,105	9,492,018	875,913
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	4,500	4,500	-
52-2220	Computer/Software Maintenance	89,709	224,129	134,420
52-3851	Contract Cost Allocation	36,014	41,075	5,061
52-2201	Computer Maintenance	500	500	-
52-2202	Equipment Repairs and Maintenance	19,000	14,750	(4,250)
52-2203	Vehicle Repairs and Maintenance	184,000	200,000	16,000
52-2204	Building Repairs and Maintenance	39,091	40,806	1,715
52-2206	Boat Repair and Maintenance	1,000	1,000	-
52-3101	General Liability Insurance	46,173	64,672	18,499
52-3102	Law Enforcement Liability	79,846	60,339	(19,507)
52-3103	Auto Insurance	55,754	81,438	25,684
52-3105	Building and Property Insurance	43,865	80,568	36,703
52-3106	Bonds Fidelity	1,300	1,300	-
52-3201	Communications	16,020	29,532	13,512
52-3203	Postage and Shipping	5,500	5,000	(500)
52-3204	Non-Telephone Communication	2,500	2,500	-
52-3205	Cell Phone	43,000	43,000	-
52-3300	Advertising	250	250	-
52-3400	Printing and Binding	1,000	1,000	-
52-3500	Travel	9,875	12,000	2,125
52-3601	Dues, Certification Fees, Subscriptions	4,000	4,500	500
52-3602	Vehicle Tag and Title	500	550	50
52-3605	Motor Vehicle Impact Fee - GA,DOR	100	100	-
52-3615	Georgia Sheriffs Assoc Database Fee	500	500	-
52-3700	Education and Training	7,630	16,500	8,870
52-3900	Other Purchased Services	24,432	27,200	2,768
52-3930	Travel for Prisoners	2,500	2,500	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		718,559	960,209	241,650
SUPPLIES				
53-1101	Office Supplies	10,500	10,000	(500)
53-1102	Uniforms	24,500	27,000	2,500
53-1108	Tactical Defense Supplies	51,000	45,000	(6,000)

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
53-1110	Program Supplies and Materials	8,000	500	(7,500)
53-1114	Intoximeter Supplies	500	1,000	500
53-1123	Tires and Tubes	29,000	37,000	8,000
53-1175	US DOJ Bulletproof Vest	3,000	3,000	-
53-1230	Utilities	22,868	25,268	2,400
53-1270	Auto Fuel	453,000	453,000	-
53-1301	Food Table Supplies	800	1,000	200
53-1701	Buy Money	-	3,500	3,500
53-1805	Computer Hardware / Software	35,273	1,200	(34,073)
53-1815	Office Furniture	7,000	6,500	(500)
53-1830	Other Equipment	3,000	13,713	10,713
Account Classification Total: 300 - SUPPLIES		648,441	627,681	(20,760)
Division Total: 3310 - Sheriff Administration		9,983,105	11,079,908	1,096,803
Division: 3326 - Jail Operations				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	2,783,361	2,950,922	167,561
51-1200	Part-time Employees	53,926	-	(53,926)
51-1300	Overtime	500,000	500,000	-
51-2102	Medical Insurance	1,032,500	1,140,000	107,500
51-2103	Life Insurance	6,396	7,692	1,296
51-2200	Social Security (FICA) Contributions	207,000	193,872	(13,128)
51-2300	Medicare	35,000	50,034	15,034
51-2400	Retirement Contribution	602,496	531,807	(70,689)
51-2700	Workers Compensation	50,366	46,402	(3,964)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		5,271,045	5,420,729	149,684
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,800	3,000	1,200
52-1208	Medical Fees	2,000,000	2,000,000	-
52-2220	Computer/Software Maintenance	11,500	14,066	2,566
52-2141	Grounds Maintenance & Improvements	500	500	-
52-2201	Computer Maintenance	500	500	-
52-2202	Equipment Repairs and Maintenance	30,800	32,000	1,200
52-2204	Building Repairs and Maintenance	191,260	191,260	-
52-3101	General Liability Insurance	29,808	41,750	11,942
52-3102	Law Enforcement Liability	54,726	41,356	(13,370)
52-3201	Communications	10,100	10,920	820
52-3203	Postage and Shipping	100	100	-
52-3204	Non-Telephone Communication	1,000	1,000	-
52-3205	Cell Phone	-	1,000	1,000
52-3400	Printing and Binding	150	150	-
52-3500	Travel	6,000	7,500	1,500
52-3601	Dues, Certification Fees, Subscriptions	350	3,050	2,700
52-3606	Prison Housing - Other	1,000	1,000	-
52-3700	Education and Training	5,000	9,860	4,860
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		2,344,594	2,359,012	14,418

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
<i>SUPPLIES</i>				
53-1101	Office Supplies	7,000	7,000	-
53-1102	Uniforms	9,500	12,500	3,000
53-1103	Protective Clothing	500	500	-
53-1104	Inmate Clothing	2,500	2,500	-
53-1105	Inmate Supplies	30,000	30,000	-
53-1107	Janitorial Supplies	50,000	50,000	-
53-1114	Intoximeter Supplies	500	500	-
53-1230	Utilities	515,000	550,000	35,000
53-1301	Food Table Supplies	850,000	850,000	-
53-1600	Small Equipment	1,200	1,200	-
53-1805	Computer Hardware / Software	6,000	1,200	(4,800)
53-1815	Office Furniture	-	3,000	3,000
53-1830	Other Equipment	3,500	3,500	-
<i>Account Classification Total: 300 - SUPPLIES</i>		1,475,700	1,511,900	36,200
Division Total: 3326 - Jail Operations		9,091,339	9,291,641	200,302
Division: 3395 - S/O - Detail & Work Release				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	551,125	547,643	(3,482)
51-1300	Overtime	30,450	30,450	-
51-2102	Medical Insurance	192,500	190,000	(2,500)
51-2103	Life Insurance	1,116	1,407	291
51-2200	Social Security (FICA) Contributions	36,058	35,843	(215)
51-2300	Medicare	6,000	8,381	2,381
51-2400	Retirement Contribution	108,000	100,494	(7,506)
51-2700	Workers Compensation	10,139	8,928	(1,211)
<i>Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>		935,388	923,146	(12,242)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	250	250	-
52-1208	Medical Fees	4,000	4,000	-
52-2220	Computer/Software Maintenance	2,800	2,900	100
52-3851	Contract Cost Allocation	3,112	3,555	443
52-2201	Computer Maintenance	25	25	-
52-2202	Equipment Repairs and Maintenance	8,800	8,800	-
52-2203	Vehicle Repairs and Maintenance	1,507	2,150	643
52-2204	Building Repairs and Maintenance	26,000	26,000	-
52-3101	General Liability Insurance	5,845	8,186	2,341
52-3102	Law Enforcement Liability	8,972	6,780	(2,192)
52-3103	Auto Insurance	1,085	1,584	499
52-3105	Building and Property Insurance	19,838	36,435	16,597
52-3106	Bonds Fidelity	72	80	8
52-3201	Communications	7,680	7,680	-
52-3203	Postage and Shipping	100	100	-
52-3205	Cell Phone	2,000	2,000	-
52-3700	Education and Training	500	500	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		92,586	111,024	18,438
SUPPLIES				
53-1101	Office Supplies	1,250	1,250	-
53-1102	Uniforms	2,000	2,000	-
53-1104	Inmate Clothing	500	500	-
53-1105	Inmate Supplies	2,500	2,500	-
53-1107	Janitorial Supplies	1,500	1,500	-
53-1114	Intoximeter Supplies	29	1,600	1,571
53-1123	Tires and Tubes	900	900	-
53-1125	Drug Testing/Monitoring Supplies	-	2,500	2,500
53-1230	Utilities	115,000	115,000	-
53-1270	Auto Fuel	2,952	2,952	-
53-1301	Food Table Supplies	72,000	72,000	-
53-1805	Computer Hardware / Software	300	300	-
53-1810	Office Equipment	4,843	-	(4,843)
53-1815	Office Furniture	871	900	29
Account Classification Total: 300 - SUPPLIES		204,645	203,902	(743)
Division Total: 3395 - S/O - Detail & Work Release		1,232,619	1,238,072	5,453
Department Total: 3300 - Sheriff		20,307,063	21,609,621	1,302,558
Department: 3500 - Fire and Rescue				
Division: 3510 - Fire Administration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	3,526,252	3,756,979	230,727
51-1200	Part-time Employees	110,000	75,000	(35,000)
51-1300	Overtime	325,000	375,000	50,000
51-2102	Medical Insurance	1,120,000	1,273,000	153,000
51-2103	Life Insurance	8,000	9,591	1,591
51-2200	Social Security (FICA) Contributions	244,787	256,549	11,762
51-2300	Medicare	59,516	63,589	4,073
51-2400	Retirement Contribution	625,000	679,685	54,685
51-2700	Workers Compensation	58,046	55,248	(2,798)
51-2910	Firefighter Cancer Ins HB 146	10,184	10,000	(184)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		6,086,785	6,554,641	467,856
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,200	1,200	-
52-2220	Computer/Software Maintenance	7,951	5,553	(2,398)
52-3851	Contract Cost Allocation	13,337	15,235	1,898
52-2141	Grounds Maintenance & Improvements	4,000	3,000	(1,000)
52-2202	Equipment Repairs and Maintenance	38,195	40,000	1,805
52-2203	Vehicle Repairs and Maintenance	70,714	65,000	(5,714)
52-2204	Building Repairs and Maintenance	32,500	30,000	(2,500)
52-2206	Boat Repair and Maintenance	3,545	2,500	(1,045)
52-2310	Rental of Land and Buildings	1,455	1,600	145
52-3101	General Liability Insurance	37,406	52,392	14,986
52-3103	Auto Insurance	115,303	168,420	53,117

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3105	Building and Property Insurance	17,206	31,603	14,397
52-3106	Bonds Fidelity	36	40	4
52-3201	Communications	30,000	30,000	-
52-3203	Postage and Shipping	200	150	(50)
52-3204	Non-Telephone Communication	5,966	4,000	(1,966)
52-3205	Cell Phone	5,484	7,500	2,016
52-3400	Printing and Binding	60	225	165
52-3500	Travel	3,500	3,500	-
52-3505	Mileage - Non-Overnight Travel	-	100	100
52-3601	Dues, Certification Fees, Subscriptions	3,775	4,000	225
52-3700	Education and Training	17,716	18,900	1,184
52-3900	Other Purchased Services	45,437	35,000	(10,437)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		454,986	519,918	64,932
SUPPLIES				
53-1101	Office Supplies	2,200	2,200	-
53-1102	Uniforms	35,000	32,000	(3,000)
53-1103	Protective Clothing	50,000	50,000	-
53-1107	Janitorial Supplies	6,000	5,500	(500)
53-1109	Medical Rescue Supplies	20,000	15,000	(5,000)
53-1110	Program Supplies and Materials	2,118	2,000	(118)
53-1112	Employee Awards Program	7,441	10,000	2,559
53-1113	Other Supplies & Essentials	5,000	5,000	-
53-1120	Hazardous Materials Agents	9,456	10,000	544
53-1123	Tires and Tubes	19,889	13,000	(6,889)
53-1230	Utilities	60,000	60,000	-
53-1240	Bottled Gas	9,953	9,000	(953)
53-1270	Auto Fuel	91,600	108,100	16,500
53-1300	Food and Catering	2,500	2,500	-
53-1400	Books and Periodicals	924	1,000	76
53-1805	Computer Hardware / Software	4,772	5,000	228
53-1810	Office Equipment	194	500	306
53-1830	Other Equipment	3,248	5,000	1,752
Account Classification Total: 300 - SUPPLIES		330,295	335,800	5,505
Division Total: 3510 - Fire Administration		6,872,066	7,410,359	538,293
Division: 3920 - Emergency Management				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	80,639	145,175	64,536
51-2102	Medical Insurance	17,500	38,000	20,500
51-2103	Life Insurance	150	301	151
51-2200	Social Security (FICA) Contributions	5,000	9,000	4,000
51-2300	Medicare	1,169	2,105	936
51-2400	Retirement Contribution	14,797	26,640	11,843
51-2700	Workers Compensation	1,250	1,177	(73)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		120,505	222,398	101,893
PURCHASED/CONTRACTED SERVICES				

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-1206	Employee Medical Exam	40	40	-
52-2220	Computer/Software Maintenance	3,750	4,500	750
52-2203	Vehicle Repairs and Maintenance	1,000	1,500	500
52-3000	Other Purchased Services	500	-	(500)
52-3101	General Liability Insurance	584	819	235
52-3103	Auto Insurance	542	792	250
52-3205	Cell Phone	3,500	3,500	-
52-3400	Printing and Binding	600	500	(100)
52-3500	Travel	1,550	3,000	1,450
52-3601	Dues, Certification Fees, Subscriptions	500	350	(150)
52-3700	Education and Training	-	750	750
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		12,567	15,751	3,184
SUPPLIES				
53-1101	Office Supplies	387	350	(37)
53-1102	Uniforms	1,000	500	(500)
53-1110	Program Supplies and Materials	463	750	287
53-1123	Tires and Tubes	500	750	250
53-1270	Auto Fuel	3,500	4,000	500
53-1300	Food and Catering	3,000	2,500	(500)
53-1705	Intergvmt/Employee Relation Supplies	-	1,500	1,500
53-1830	Other Equipment	4,700	4,000	(700)
Account Classification Total: 300 - SUPPLIES		13,550	14,350	800
Division Total: 3920 - Emergency Management		146,622	252,499	105,877
Department Total: 3500 - Fire and Rescue		7,018,688	7,662,858	644,170
Department: 3600 - Emergency Medical Services				
OTHER COSTS				
57-2001	Allocation	350,000	-	(350,000)
Account Classification Total: 700 - OTHER COSTS		350,000	-	(350,000)
Department Total: 3600 - Emergency Medical Services		350,000	-	(350,000)
Department: 3700 - Coroner				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	50,000	50,000	-
51-1200	Part-time Employees	31,500	31,500	-
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	5,054	5,054	-
51-2300	Medicare	1,181	1,181	-
51-2400	Retirement Contribution	9,175	9,175	-
51-2700	Workers Compensation	1,117	987	(130)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		115,677	117,047	1,370
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100	100	-
52-3851	Contract Cost Allocation	445	508	63
52-2203	Vehicle Repairs and Maintenance	-	600	600
52-3101	General Liability Insurance	1,169	1,638	469

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3102	Law Enforcement Liability	1,795	1,356	(439)
52-3103	Auto Insurance	-	790	790
52-3106	Bonds Fidelity	300	300	-
52-3201	Communications	460	460	-
52-3205	Cell Phone	2,000	2,000	-
52-3500	Travel	1,600	1,600	-
52-3505	Mileage - Non-Overnight Travel	5,000	2,000	(3,000)
52-3601	Dues, Certification Fees, Subscriptions	675	700	25
52-3700	Education and Training	2,000	2,000	-
52-3900	Other Purchased Services	33,000	33,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		48,544	47,052	(1,492)
SUPPLIES				
53-1102	Uniforms	100	100	-
53-1109	Medical Rescue Supplies	1,700	2,000	300
53-1123	Tires and Tubes	-	300	300
53-1270	Auto Fuel	500	3,000	2,500
53-1805	Computer Hardware / Software	1,000	-	(1,000)
Account Classification Total: 300 - SUPPLIES		3,300	5,400	2,100
Department Total: 3700 - Coroner		167,521	169,499	1,978
Department: 3900 - Marshal				
Division: 3905 - Marshal Administration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	324,927	383,139	58,212
51-1300	Overtime	6,500	6,500	-
51-2102	Medical Insurance	105,000	123,500	18,500
51-2103	Life Insurance	858	938	80
51-2200	Social Security (FICA) Contributions	20,548	24,159	3,611
51-2300	Medicare	4,805	5,649	844
51-2400	Retirement Contribution	59,625	70,307	10,682
51-2700	Workers Compensation	5,393	5,581	188
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		527,656	619,773	92,117
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	300	405	105
52-2220	Computer/Software Maintenance	300	3,000	2,700
52-3851	Contract Cost Allocation	2,358	2,675	317
52-2201	Computer Maintenance	1,000	1,000	-
52-2202	Equipment Repairs and Maintenance	2,500	3,000	500
52-2203	Vehicle Repairs and Maintenance	7,000	7,000	-
52-2204	Building Repairs and Maintenance	3,948	4,141	193
52-3101	General Liability Insurance	3,507	4,912	1,405
52-3102	Law Enforcement Liability	5,383	4,068	(1,315)
52-3103	Auto Insurance	2,169	3,959	1,790
52-3105	Building and Property Insurance	703	1,290	587
52-3106	Bonds Fidelity	179	199	20
52-3201	Communications	2,200	2,940	740

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3203	Postage and Shipping	1,800	2,500	700
52-3205	Cell Phone	9,000	11,000	2,000
52-3400	Printing and Binding	1,400	1,400	-
52-3500	Travel	3,300	5,000	1,700
52-3601	Dues, Certification Fees, Subscriptions	775	1,000	225
52-3700	Education and Training	2,500	3,800	1,300
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		50,322	63,289	12,967
SUPPLIES				
53-1101	Office Supplies	1,900	2,000	100
53-1102	Uniforms	5,500	9,500	4,000
53-1103	Protective Clothing	1,000	1,000	-
53-1108	Tactical Defense Supplies	14,000	14,000	-
53-1110	Program Supplies and Materials	1,000	1,000	-
53-1123	Tires and Tubes	3,600	3,600	-
53-1230	Utilities	2,573	2,573	-
53-1270	Auto Fuel	18,570	25,000	6,430
53-1805	Computer Hardware / Software	2,000	3,000	1,000
53-1810	Office Equipment	400	500	100
53-1815	Office Furniture	500	500	-
53-1820	Communications Equipment	-	800	800
53-1830	Other Equipment	1,500	1,500	-
Account Classification Total: 300 - SUPPLIES		52,543	64,973	12,430
Division Total: 3905 - Marshal Administration		630,521	748,035	117,514
Division: 3910 - Animal Control				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	113,258	116,591	3,333
51-1300	Overtime	6,500	6,500	-
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	300	300	-
51-2200	Social Security (FICA) Contributions	7,425	7,632	207
51-2300	Medicare	1,737	1,785	48
51-2400	Retirement Contribution	20,783	21,394	611
51-2700	Workers Compensation	2,084	1,900	(184)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		187,087	194,102	7,015
PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	4,200	10,000	5,800
52-1206	Employee Medical Exam	150	200	50
52-2202	Equipment Repairs and Maintenance	1,500	1,500	-
52-2203	Vehicle Repairs and Maintenance	4,000	4,000	-
52-3101	General Liability Insurance	1,169	1,638	469
52-3102	Law Enforcement Liability	1,795	1,356	(439)
52-3103	Auto Insurance	2,169	1,584	(585)
52-3106	Bonds Fidelity	72	80	8
52-3205	Cell Phone	-	600	600
52-3300	Advertising	200	500	300

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3500	Travel	1,000	3,000	2,000
52-3601	Dues, Certification Fees, Subscriptions	325	325	-
52-3608	Housing of Animals	194,000	540,000	346,000
52-3700	Education and Training	2,600	3,000	400
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		213,180	567,783	354,603
SUPPLIES				
53-1101	Office Supplies	500	1,000	500
53-1102	Uniforms	1,000	3,000	2,000
53-1103	Protective Clothing	2,500	2,500	-
53-1123	Tires and Tubes	2,000	2,000	-
53-1124	Animal Control Supplies	3,000	3,000	-
53-1270	Auto Fuel	10,000	12,000	2,000
53-1805	Computer Hardware / Software	-	5,700	5,700
53-1820	Communications Equipment	-	300	300
53-1830	Other Equipment	4,000	4,000	-
Account Classification Total: 300 - SUPPLIES		23,000	33,500	10,500
Division Total: 3910 - Animal Control		423,267	795,385	372,118
Department Total: 3900 - Marshal		1,053,788	1,543,420	489,632
Department: 4200 - Roads and Engineering				
Division: 4210 - Roads & Engineering Admin				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	1,623,963	1,691,615	67,652
51-1200	Part-time Employees	17,191	21,112	3,921
51-1300	Overtime	50,000	75,000	25,000
51-2102	Medical Insurance	595,000	646,000	51,000
51-2103	Life Insurance	3,831	4,314	483
51-2200	Social Security (FICA) Contributions	104,849	110,845	5,996
51-2300	Medicare	24,521	25,924	1,403
51-2400	Retirement Contribution	297,999	310,410	12,411
51-2700	Workers Compensation	48,350	44,897	(3,453)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		2,765,704	2,930,117	164,413
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	1,500	1,500	-
52-2220	Computer/Software Maintenance	14,000	14,000	-
52-3851	Contract Cost Allocation	4,446	5,078	632
52-2202	Equipment Repairs and Maintenance	105,000	130,000	25,000
52-2203	Vehicle Repairs and Maintenance	110,000	85,000	(25,000)
52-2204	Building Repairs and Maintenance	3,100	3,100	-
52-2205	Road/Bridge Repairs and Maintenance	690,200	710,200	20,000
52-2320	Rental of Equipment and Vehicles	5,000	5,000	-
52-3101	General Liability Insurance	16,073	22,512	6,439
52-3103	Auto Insurance	39,416	57,573	18,157
52-3105	Building and Property Insurance	344	631	287
52-3201	Communications	3,500	3,900	400
52-3203	Postage and Shipping	50	50	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3205	Cell Phone	6,500	7,400	900
52-3300	Advertising	150	150	-
52-3400	Printing and Binding	100	100	-
52-3500	Travel	2,000	2,000	-
52-3505	Mileage - Non-Overnight Travel	200	200	-
52-3601	Dues, Certification Fees, Subscriptions	2,500	2,500	-
52-3610	Landfill Tipping Fees	35,000	35,000	-
52-3700	Education and Training	3,500	3,500	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		1,042,579	1,089,394	46,815
SUPPLIES				
53-1101	Office Supplies	1,200	1,200	-
53-1102	Uniforms	9,800	10,000	200
53-1103	Protective Clothing	900	1,200	300
53-1107	Janitorial Supplies	1,200	1,500	300
53-1112	Employee Awards Program	4,100	2,800	(1,300)
53-1115	Road Maintenance Supplies	27,000	22,000	(5,000)
53-1116	Supplies-Blades, LP gas	5,500	6,000	500
53-1117	Seed and Fertilizer	1,100	1,000	(100)
53-1119	Sign Post Materials	15,000	15,000	-
53-1122	Erosion Control Supplies	100	100	-
53-1123	Tires and Tubes	34,000	39,000	5,000
53-1230	Utilities	22,000	22,000	-
53-1240	Bottled Gas	200	200	-
53-1270	Auto Fuel	161,000	161,000	-
53-1600	Small Equipment	7,500	6,500	(1,000)
53-1805	Computer Hardware / Software	1,800	1,800	-
53-1815	Office Furniture	500	500	-
53-1830	Other Equipment	5,000	5,000	-
Account Classification Total: 300 - SUPPLIES		297,900	296,800	(1,100)
Division Total: 4210 - Roads & Engineering Admin		4,106,183	4,316,311	210,128
Division: 4226 - SO D/WR - ROW Detail				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	301,912	275,825	(26,087)
51-1300	Overtime	12,000	12,000	-
51-2102	Medical Insurance	105,000	95,000	(10,000)
51-2103	Life Insurance	429	435	6
51-2200	Social Security (FICA) Contributions	19,221	17,845	(1,376)
51-2300	Medicare	4,495	4,173	(322)
51-2400	Retirement Contribution	55,400	50,613	(4,787)
51-2700	Workers Compensation	5,554	4,496	(1,058)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		504,011	460,387	(43,624)
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	140	140	-
52-2202	Equipment Repairs and Maintenance	5,500	5,500	-
52-2203	Vehicle Repairs and Maintenance	9,500	9,500	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3101	General Liability Insurance	1,754	2,456	702
52-3102	Law Enforcement Liability	2,692	2,034	(658)
52-3103	Auto Insurance	3,795	5,542	1,747
52-3204	Non-Telephone Communication	1,000	1,000	-
52-3205	Cell Phone	1,100	1,100	-
52-3610	Landfill Tipping Fees	4,000	4,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		29,481	31,272	1,791
SUPPLIES				
53-1102	Uniforms	1,500	1,500	-
53-1123	Tires and Tubes	5,000	5,000	-
53-1126	Parts and Supplies	3,500	3,500	-
53-1270	Auto Fuel	19,500	19,500	-
Account Classification Total: 300 - SUPPLIES		29,500	29,500	-
Division Total: 4226 - SO D/WR - ROW Detail		562,992	521,159	(41,833)
Department Total: 4200 - Roads and Engineering		4,669,175	4,837,470	168,295
Department: 4900 - Vehicle Maintenance and Shop				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	289,021	290,347	1,326
51-1300	Overtime	12,000	12,000	-
51-2102	Medical Insurance	105,000	104,500	(500)
51-2103	Life Insurance	558	792	234
51-2200	Social Security (FICA) Contributions	18,849	18,932	83
51-2300	Medicare	4,409	4,428	19
51-2400	Retirement Contribution	53,037	53,278	241
51-2700	Workers Compensation	3,151	2,729	(422)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		486,025	487,006	981
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250	250	-
52-2220	Computer/Software Maintenance	9,000	9,000	-
52-3851	Contract Cost Allocation	2,668	3,047	379
52-2141	Grounds Maintenance & Improvements	500	500	-
52-2202	Equipment Repairs and Maintenance	9,000	9,000	-
52-2203	Vehicle Repairs and Maintenance	2,000	2,000	-
52-2204	Building Repairs and Maintenance	10,000	10,000	-
52-3101	General Liability Insurance	3,507	4,912	1,405
52-3103	Auto Insurance	1,085	1,584	499
52-3105	Building and Property Insurance	3,857	7,084	3,227
52-3201	Communications	1,800	1,912	112
52-3205	Cell Phone	1,100	1,100	-
52-3400	Printing and Binding	250	300	50
52-3700	Education and Training	1,500	1,000	(500)
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		46,517	51,689	5,172
SUPPLIES				
53-1101	Office Supplies	2,000	2,000	-
53-1102	Uniforms	2,500	2,500	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
53-1107	Janitorial Supplies	1,000	1,000	-
53-1123	Tires and Tubes	2,000	2,000	-
53-1230	Utilities	20,000	20,000	-
53-1270	Auto Fuel	7,500	7,500	-
53-1600	Small Equipment	8,500	10,000	1,500
53-1805	Computer Hardware / Software	1,000	1,000	-
53-1815	Office Furniture	1,000	1,000	-
53-1830	Other Equipment	10,000	10,000	-
Account Classification Total: 300 - SUPPLIES		55,500	57,000	1,500
CAPITAL OUTLAYS				
54-2200	Vehicles	-	-	-
Account Classification Total: 400 - CAPITAL OUTLAYS		-	-	-
Department Total: 4900 - Vehicle Maintenance and Shop		588,042	595,695	7,653
Department: 5Public Health				
Division: 5110 - Health Services				
PURCHASED/CONTRACTED SERVICES				
52-1110	Public Health Department	100,000	100,000	-
52-1120	Mental Health (Pathways)	29,640	29,640	-
52-1125	Senior Corp Program	16,000	16,000	-
52-3105	Building and Property Insurance	6,002	11,023	5,021
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		151,642	156,663	5,021
Division Total: 5110 - Health Services		151,642	156,663	5,021
Department Total: 5Public Health		151,642	156,663	5,021
Department: 5400 - Welfare				
Division: 5440 - DFCS				
PURCHASED/CONTRACTED SERVICES				
52-3920	Burial Expense	17,000	20,000	3,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		17,000	20,000	3,000
OTHER COSTS				
57-2001	Allocation	71,948	71,948	-
Account Classification Total: 700 - OTHER COSTS		71,948	71,948	-
Division Total: 5440 - DFCS		88,948	91,948	3,000
Department Total: 5400 - Welfare		88,948	91,948	3,000
Department: 5610 - Extension Service				
PURCHASED/CONTRACTED SERVICES				
52-1204	Auditor (Outside)	-	500	500
52-1206	Employee Medical Exam	25	25	-
52-3851	Contract Cost Allocation	4,446	5,078	632
52-2141	Grounds Maintenance & Improvements	15,000	15,000	-
52-2201	Computer Maintenance	250	250	-
52-2202	Equipment Repairs and Maintenance	2,410	2,500	90
52-2203	Vehicle Repairs and Maintenance	1,300	1,200	(100)
52-2204	Building Repairs and Maintenance	2,550	2,000	(550)
52-3103	Auto Insurance	543	2,361	1,818
52-3105	Building and Property Insurance	1,920	3,526	1,606

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3106	Bonds Fidelity	36	40	4
52-3201	Communications	6,400	6,400	-
52-3203	Postage and Shipping	316	350	34
52-3205	Cell Phone	1,255	1,255	-
52-3300	Advertising	25	150	125
52-3500	Travel	2,125	2,500	375
52-3505	Mileage - Non-Overnight Travel	1,700	1,700	-
52-3601	Dues, Certification Fees, Subscriptions	500	500	-
52-3700	Education and Training	2,000	2,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		42,801	47,335	4,534
SUPPLIES				
53-1101	Office Supplies	2,000	2,500	500
53-1102	Uniforms	284	300	16
53-1107	Janitorial Supplies	1,000	1,000	-
53-1110	Program Supplies and Materials	11,050	6,000	(5,050)
53-1123	Tires and Tubes	550	550	-
53-1230	Utilities	6,600	6,600	-
53-1270	Auto Fuel	1,600	2,000	400
53-1300	Food and Catering	1,000	1,000	-
53-1400	Books and Periodicals	-	100	100
53-1805	Computer Hardware / Software	300	1,200	900
53-1810	Office Equipment	65	1,500	1,435
53-1830	Other Equipment	3,279	2,500	(779)
Account Classification Total: 300 - SUPPLIES		27,728	25,250	(2,478)
OTHER COSTS				
57-2001	Allocation	130,157	135,258	5,101
Account Classification Total: 700 - OTHER COSTS		130,157	135,258	5,101
Department Total: 5610 - Extension Service		200,686	207,843	7,157
Department: 6000 - Parks and Recreation				
Division: 6110 - Parks and Rec Administration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	810,000	882,661	72,661
51-1200	Part-time Employees	296,467	376,467	80,000
51-1300	Overtime	2,000	2,000	-
51-2102	Medical Insurance	227,500	266,000	38,500
51-2103	Life Insurance	1,896	2,048	152
51-2200	Social Security (FICA) Contributions	67,372	65,767	(1,605)
51-2300	Medicare	15,000	18,286	3,286
51-2400	Retirement Contribution	150,000	161,967	11,967
51-2700	Workers Compensation	19,800	18,493	(1,307)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,590,035	1,793,689	203,654
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	250	-	(250)
52-2220	Computer/Software Maintenance	14,869	25,000	10,131
52-3620	Bank and Credit Card Fees	9,000	9,000	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3851	Contract Cost Allocation	12,003	13,711	1,708
52-2141	Grounds Maintenance & Improvements	12,000	12,000	-
52-2202	Equipment Repairs and Maintenance	19,000	18,000	(1,000)
52-2203	Vehicle Repairs and Maintenance	8,000	8,000	-
52-2204	Building Repairs and Maintenance	58,000	58,000	-
52-3101	General Liability Insurance	20,457	28,652	8,195
52-3103	Auto Insurance	7,589	11,085	3,496
52-3104	Participant Insurance	80	80	-
52-3105	Building and Property Insurance	33,503	61,537	28,034
52-3106	Bonds Fidelity	1,090	657	(433)
52-3201	Communications	26,000	26,000	-
52-3203	Postage and Shipping	500	500	-
52-3205	Cell Phone	9,000	9,000	-
52-3300	Advertising	1,000	1,000	-
52-3400	Printing and Binding	3,500	3,500	-
52-3500	Travel	5,500	7,000	1,500
52-3505	Mileage - Non-Overnight Travel	300	300	-
52-3601	Dues, Certification Fees, Subscriptions	750	750	-
52-3700	Education and Training	4,500	3,000	(1,500)
52-3852	Contract Services	128,000	135,000	7,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		374,891	431,772	56,881
SUPPLIES				
53-1101	Office Supplies	7,499	8,000	501
53-1107	Janitorial Supplies	15,000	20,000	5,000
53-1110	Program Supplies and Materials	8,000	8,000	-
53-1123	Tires and Tubes	1,800	1,800	-
53-1127	Materials and Supplies	20,000	20,000	-
53-1128	Concession Supplies	3,500	3,500	-
53-1150	Athletic Program Supplies	275,000	300,000	25,000
53-1160	Leisure Activities	500	500	-
53-1170	Special Events Supplies	36,000	36,000	-
53-1180	POOL SUPPLIES	12,000	12,000	-
53-1230	Utilities	280,000	290,000	10,000
53-1270	Auto Fuel	10,000	10,000	-
53-1600	Small Equipment	501	600	99
53-1805	Computer Hardware / Software	8,131	10,000	1,869
53-1810	Office Equipment	2,000	2,000	-
53-1815	Office Furniture	5,000	3,000	(2,000)
53-1830	Other Equipment	9,388	20,000	10,612
Account Classification Total: 300 - SUPPLIES		694,319	745,400	51,081
CAPITAL OUTLAYS				
54-2500	Other Equipment	10,612	-	(10,612)
Account Classification Total: 400 - CAPITAL OUTLAYS		10,612	-	(10,612)
OTHER COSTS				
57-1110	City of LaGrange	700,000	700,000	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Account Classification Total: 700 - OTHER COSTS		700,000	700,000	-
Division Total: 6110 - Parks and Rec Administration		3,369,857	3,670,861	301,004
Division: 6220 - Parks and Facilities				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	639,095	670,207	31,112
51-1200	Part-time Employees	93,940	93,940	-
51-1300	Overtime	7,000	7,000	-
51-2102	Medical Insurance	262,500	285,000	22,500
51-2103	Life Insurance	1,743	1,782	39
51-2200	Social Security (FICA) Contributions	45,880	47,811	1,931
51-2300	Medicare	7,500	11,184	3,684
51-2400	Retirement Contribution	119,000	122,984	3,984
51-2700	Workers Compensation	13,196	11,310	(1,886)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		1,189,854	1,251,218	61,364
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	500	-	(500)
52-3851	Contract Cost Allocation	1,779	2,031	252
52-2130	Custodial	74,000	80,000	6,000
52-2141	Grounds Maintenance & Improvements	80,000	90,000	10,000
52-2202	Equipment Repairs and Maintenance	39,000	40,000	1,000
52-2203	Vehicle Repairs and Maintenance	7,000	7,000	-
52-2204	Building Repairs and Maintenance	42,000	42,000	-
52-3101	General Liability Insurance	9,133	12,791	3,658
52-3103	Auto Insurance	3,795	5,542	1,747
52-3105	Building and Property Insurance	7,510	13,793	6,283
52-3201	Communications	13,000	13,000	-
52-3205	Cell Phone	1,000	1,000	-
52-3400	Printing and Binding	2,000	2,000	-
52-3500	Travel	1,000	1,000	-
52-3700	Education and Training	600	600	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		282,317	310,758	28,441
SUPPLIES				
53-1101	Office Supplies	225	225	-
53-1102	Uniforms	5,000	5,000	-
53-1107	Janitorial Supplies	14,500	15,000	500
53-1123	Tires and Tubes	5,000	5,000	-
53-1127	Materials and Supplies	22,000	20,000	(2,000)
53-1230	Utilities	125,000	150,000	25,000
53-1270	Auto Fuel	35,000	35,000	-
53-1600	Small Equipment	3,000	3,000	-
53-1805	Computer Hardware / Software	2,000	2,000	-
53-1830	Other Equipment	2,482	16,000	13,518
Account Classification Total: 300 - SUPPLIES		214,207	251,225	37,018
CAPITAL OUTLAYS				
54-2500	Other Equipment	13,518	-	(13,518)

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Account Classification Total: 400 - CAPITAL OUTLAYS		13,518	-	(13,518)
Division Total: 6220 - Parks and Facilities		1,699,896	1,813,201	113,305
Department Total: 6000 - Parks and Recreation		5,069,753	5,484,062	414,309
Department: 6500 - Libraries				
PURCHASED/CONTRACTED SERVICES				
52-3105	Building and Property Insurance	4,363	8,012	3,649
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		4,363	8,012	3,649
OTHER COSTS				
57-1100	LaGrange Memorial Library	444,875	444,875	-
57-1210	City of Hogansville	148,700	148,700	-
Account Classification Total: 700 - OTHER COSTS		593,575	593,575	-
Department Total: 6500 - Libraries		597,938	601,587	3,649
Department: 7000 - Community Development				
Division: 7140 - Georgia Forestry Commission				
PURCHASED/CONTRACTED SERVICES				
52-1310	Georgia Forestry Commission	18,420	18,420	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		18,420	18,420	-
Division Total: 7140 - Georgia Forestry Commission		18,420	18,420	-
Division: 7220 - Building Inspections				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	224,598	289,104	64,506
51-1200	Part-time Employees	58,254	-	(58,254)
51-1300	Overtime	1,000	1,000	-
51-2102	Medical Insurance	52,500	95,000	42,500
51-2103	Life Insurance	440	699	259
51-2200	Social Security (FICA) Contributions	20,384	17,987	(2,397)
51-2300	Medicare	4,174	4,206	32
51-2400	Retirement Contribution	41,211	53,051	11,840
51-2700	Workers Compensation	3,672	3,878	206
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		406,233	464,925	58,692
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	250	100
52-2220	Computer/Software Maintenance	300	1,000	700
52-3851	Contract Cost Allocation	2,848	3,227	379
52-2140	Demolitions	8,000	64,000	56,000
52-2202	Equipment Repairs and Maintenance	25,000	25,000	-
52-2203	Vehicle Repairs and Maintenance	8,500	8,500	-
52-2204	Building Repairs and Maintenance	9,409	9,869	460
52-3101	General Liability Insurance	1,754	2,456	702
52-3103	Auto Insurance	1,547	2,376	829
52-3105	Building and Property Insurance	1,674	3,074	1,400
52-3106	Bonds Fidelity	179	199	20
52-3201	Communications	2,400	2,700	300
52-3203	Postage and Shipping	3,000	3,000	-
52-3204	Non-Telephone Communication	-	-	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3205	Cell Phone	5,000	4,000	(1,000)
52-3300	Advertising	800	800	-
52-3400	Printing and Binding	2,000	2,000	-
52-3500	Travel	2,400	3,300	900
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,500	500
52-3700	Education and Training	3,000	5,000	2,000
52-3900	Other Purchased Services	10,000	10,000	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		88,961	152,251	63,290
SUPPLIES				
53-1101	Office Supplies	3,500	3,500	-
53-1102	Uniforms	3,500	3,500	-
53-1107	Janitorial Supplies	500	500	-
53-1123	Tires and Tubes	1,000	1,000	-
53-1230	Utilities	6,132	6,132	-
53-1270	Auto Fuel	5,000	5,000	-
53-1400	Books and Periodicals	1,800	1,800	-
53-1805	Computer Hardware / Software	4,000	4,000	-
53-1810	Office Equipment	1,500	1,500	-
53-1815	Office Furniture	1,000	1,000	-
Account Classification Total: 300 - SUPPLIES		27,932	27,932	-
Division Total: 7220 - Building Inspections		523,126	645,108	121,982
Division: 7410 - Planning and Zoning				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	102,333	110,601	8,268
51-1300	Overtime	1,000	500	(500)
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	279	150	(129)
51-2200	Social Security (FICA) Contributions	6,345	6,858	513
51-2300	Medicare	1,484	1,603	119
51-2400	Retirement Contribution	18,778	20,295	1,517
51-2700	Workers Compensation	890	859	(31)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		166,109	178,866	12,757
PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	10,000	35,000	25,000
52-1206	Employee Medical Exam	200	200	-
52-3851	Contract Cost Allocation	1,869	2,121	252
52-2202	Equipment Repairs and Maintenance	1,000	1,000	-
52-2204	Building Repairs and Maintenance	3,108	3,261	153
52-3101	General Liability Insurance	1,169	1,638	469
52-3105	Building and Property Insurance	553	1,016	463
52-3201	Communications	600	600	-
52-3205	Cell Phone	1,150	1,150	-
52-3300	Advertising	10,000	10,000	-
52-3400	Printing and Binding	1,100	2,000	900
52-3500	Travel	3,500	3,500	-

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
52-3505	Mileage - Non-Overnight Travel	800	800	-
52-3601	Dues, Certification Fees, Subscriptions	1,000	1,600	600
52-3700	Education and Training	3,000	5,000	2,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		39,049	68,886	29,837
SUPPLIES				
53-1101	Office Supplies	2,500	2,500	-
53-1230	Utilities	2,026	2,026	-
53-1400	Books and Periodicals	650	650	-
53-1805	Computer Hardware / Software	3,500	3,500	-
53-1810	Office Equipment	1,000	1,000	-
53-1820	Communications Equipment	600	600	-
53-1830	Other Equipment	500	500	-
Account Classification Total: 300 - SUPPLIES		10,776	10,776	-
Division Total: 7410 - Planning and Zoning		215,934	258,528	42,594
Division: 7450 - Code Enforcement				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	101,399	106,462	5,063
51-1300	Overtime	3,000	3,000	-
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	291	300	9
51-2200	Social Security (FICA) Contributions	6,286	6,818	532
51-2300	Medicare	1,470	1,595	125
51-2400	Retirement Contribution	13,734	14,419	685
51-2700	Workers Compensation	1,866	1,735	(131)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		163,046	172,329	9,283
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	150	200	50
52-2203	Vehicle Repairs and Maintenance	1,800	1,800	-
52-3101	General Liability Insurance	1,101	1,638	537
52-3102	Law Enforcement Liability	1,774	1,356	(418)
52-3103	Auto Insurance	1,084	1,584	500
52-3201	Communications	504	704	200
52-3205	Cell Phone	1,500	2,200	700
52-3500	Travel	1,200	2,500	1,300
52-3505	Mileage - Non-Overnight Travel	-	500	500
52-3601	Dues, Certification Fees, Subscriptions	350	350	-
52-3700	Education and Training	1,000	3,000	2,000
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		10,463	15,832	5,369
SUPPLIES				
53-1101	Office Supplies	-	500	500
53-1102	Uniforms	1,000	3,500	2,500
53-1270	Auto Fuel	4,500	7,500	3,000
53-1805	Computer Hardware / Software	1,000	1,000	-
53-1815	Office Furniture	-	500	500
Account Classification Total: 300 - SUPPLIES		6,500	13,000	6,500

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Division Total: 7450 - Code Enforcement		180,009	201,161	21,152
Department Total: 7000 - Community Development		937,489	1,123,217	185,728
Department: 7112 - Two Rivers RC & D				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	96,799	104,630	7,831
51-2102	Medical Insurance	35,000	38,000	3,000
51-2103	Life Insurance	264	270	6
51-2200	Social Security (FICA) Contributions	6,002	6,488	486
51-2300	Medicare	1,404	1,517	113
51-2400	Retirement Contribution	17,762	19,199	1,437
51-2700	Workers Compensation	175	157	(18)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		157,406	170,261	12,855
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	-	(70)
52-3851	Contract Cost Allocation	1,779	2,031	252
52-2204	Building Repairs and Maintenance	1,000	-	(1,000)
52-3101	General Liability Insurance	1,169	1,637	468
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		4,018	3,668	(350)
SUPPLIES				
53-1230	Utilities	2,000	-	(2,000)
Account Classification Total: 300 - SUPPLIES		2,000	-	(2,000)
Department Total: 7112 - Two Rivers RC & D		163,424	173,929	10,505
Department: 7415 - Center for Strategic Planning				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	67,902	67,902	-
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	4,210	4,210	-
51-2300	Medicare	985	985	-
51-2400	Retirement Contribution	12,460	12,460	-
51-2700	Workers Compensation	122	102	(20)
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		103,329	104,809	1,480
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	70	35	(35)
52-3851	Contract Cost Allocation	935	1,061	126
52-2204	Building Repairs and Maintenance	2,170	2,276	106
52-3105	Building and Property Insurance	386	709	323
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,561	4,081	520
SUPPLIES				
53-1230	Utilities	1,414	1,414	-
Account Classification Total: 300 - SUPPLIES		1,414	1,414	-
OTHER COSTS				
57-2001	Allocation	30,000	30,000	-
Account Classification Total: 700 - OTHER COSTS		30,000	30,000	-
Department Total: 7415 - Center for Strategic Planning		138,304	140,304	2,000

Troup County Board of Commissioners
FY 2025-2026 General Fund Revenue budget
Department Detail

Account Number	Account Description	2025 Amended Budget	2026 Budget	Increase (Decrease)
Department: 7681 - CIRCLES				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	51,615	51,615	-
51-1200	Part-time Employees	30,755	58,148	27,393
51-2102	Medical Insurance	17,500	19,000	1,500
51-2103	Life Insurance	150	150	-
51-2200	Social Security (FICA) Contributions	5,107	6,805	1,698
51-2300	Medicare	1,194	1,591	397
51-2400	Retirement Contribution	9,471	9,471	-
51-2700	Workers Compensation	1,128	1,329	201
Account Classification Total: PERSONNEL SERVICES AND EMPLOYEE BENEFITS		116,920	148,109	31,189
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	60	-	(60)
52-3851	Contract Cost Allocation	1,779	2,031	252
52-3101	General Liability Insurance	877	1,228	351
52-3201	Communications	564	564	-
Account Classification Total: 200 - PURCHASED/CONTRACTED SERVICES		3,280	3,823	543
Department Total: 7681 - CIRCLES		120,200	151,932	31,732
Department: 9000 - Other Financing Uses				
OTHER FINANCING USES				
61-1520	Transfers Out - E-911 215	1,279,455	1,719,376	439,921
61-1545	Transfer Out - Rec Endowment Fund	137,665	138,431	766
61-1550	Transfer Out-Grant Fund	1,061,572	1,036,999	(24,573)
Account Classification Total: 900 - OTHER FINANCING USES		2,478,692	2,894,806	416,114
Department Total: 9000 - Other Financing Uses		2,478,692	2,894,806	416,114
GENERAL FUND EXPENSE TOTALS		60,831,514	65,384,256	4,552,742

Troup County Board of Commissioners
FY 2025-2026 Budget

FUNDS	Budget FY26
GENERAL FUND	65,384,256
OTHER OPERATING FUNDS	
LAW LIBRARY	60,000
Fully funded by fines.	
ADR COWETA CIRCUIT	180,000
Fully funded by fines.	
CONFISCATED ASSETS FUNDS	150,000
From Sheriff's seized or confiscated assets.	
DRUG ABUSE TREATMENT/EDUCATION FUND	164,748
Fully funded by fines. Provides treatment, education and accountability.	
OPIOID SETTLEMENT FUNDS	100,000
Fully funded by National Settlement Funds used for restricted purposes.	
E-911 COMMUNICATIONS FUND	3,131,376
From 911 fees collected from phone service providers and restricted to 911 operation expenses. \$992,918 is provided to 911 from the General Fund.	
ENDOWMENT REC FACILITIES	1,058,289
From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	
MULTI GRANT FUND	4,128,340
From various Federal and State Grants. Pays for various programs. County match total 1,036,999	
HOTEL/MOTEL TAX FUND	150,000
Funded from hotel/motel taxes. Pays to promote tourism.	
DEBT SERVICE FUND	997,364
Taxes and Transfers from the General Fund. Applied to debt.	
AIRPORT FUND	1,949,782
From rent and fuel sales pays all operating cost.	
OAKFUSKEE CONVENTION CENTER	400,000
Funded through facility rental.	
WASTE MANAGEMENT FUND	275,000
Landfill post-closure cost funded through host fees.	
JUVENILE SUPERVISION FUND	45,000
Fully funded with fines. Provides treatment and education.	
VICTIM/WITNESS FUND	140,000
Fully funded with fines. Provides victim and witness advocates.	
ENDOWMENT FUND FOR PARKS AND RECREATION	544,858
Endowment assets funding SPLOST II recreation facilities.	
CAPITAL FUNDS	
SPLOST 5	10,000,000
SPLOST 6	20,000,000