



FY2026-2027 BUDGET



Troup County, Georgia
FY27
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
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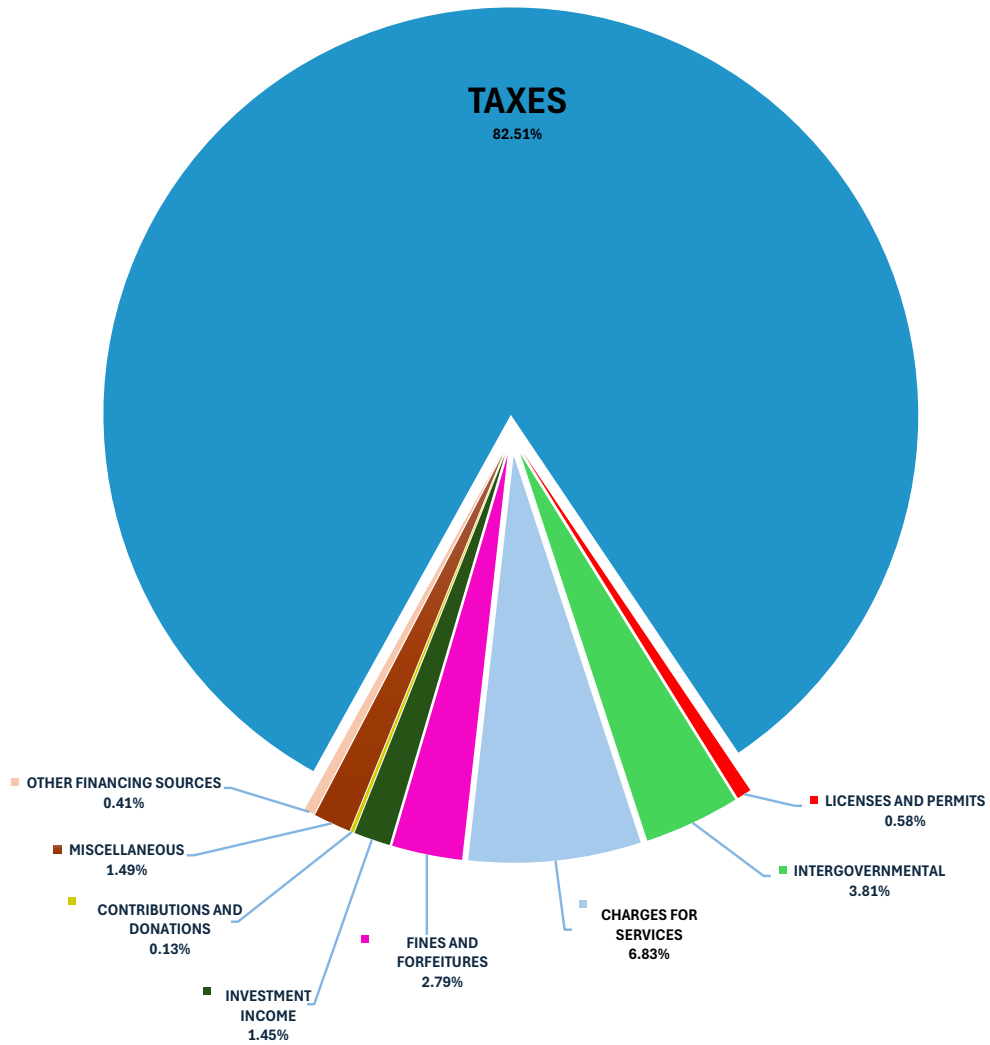
Troup County Board of Commissioners
FY 2026-2027 Proposed Budget
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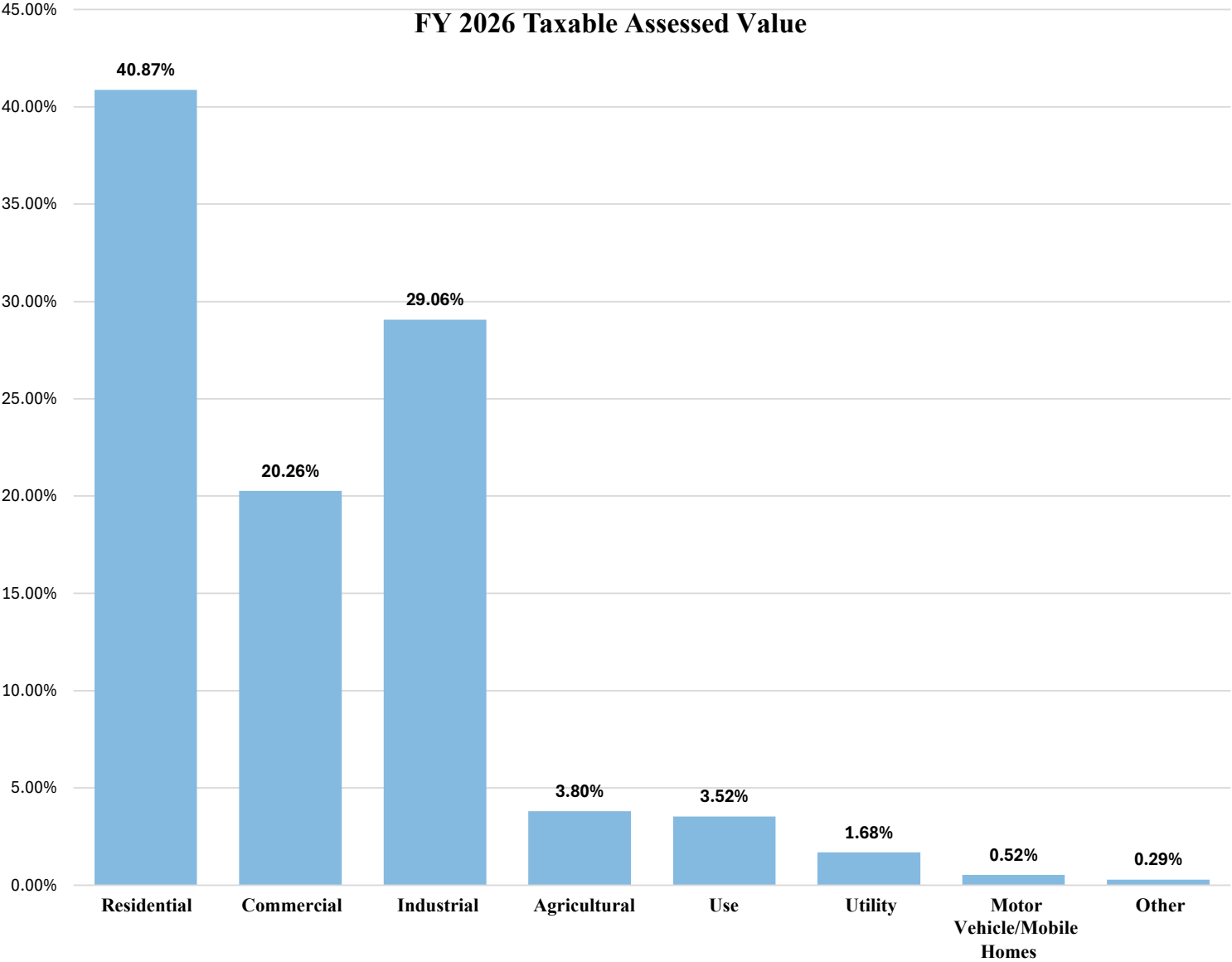
**Troup County Board of Commissioners
Sources and Uses of Funds
FY 2026-2027 Proposed Budget**

	FY 26 Amended Budget	FY 27 Budget	Increase (Decrease)
REVENUE			
TAXES-Insurance Premium	2,800,000	3,100,000	300,000
TAXES-LOST	7,925,000	8,620,000	695,000
TAXES-TAVT/Motor Vehicle	3,768,030	3,751,040	(16,990)
TAXES-Real Estate-Comm./Ind./Res./Ag.	31,359,664	32,500,717	1,141,053
TAXES-Personal Property	6,122,704	6,281,986	159,282
TAXES-Other	2,859,930	2,703,734	(156,196)
LICENSES AND PERMITS	502,800	401,000	(101,800)
INTERGOVERNMENTAL	2,048,528	2,629,480	580,952
CHARGES FOR SERVICES	4,229,917	4,718,174	488,257
FINES AND FORFEITURES	1,901,706	1,925,650	23,944
INVESTMENT INCOME	900,000	1,000,000	100,000
CONTRIBUTIONS AND DONATIONS	102,500	87,000	(15,500)
MISCELLANEOUS	4,575,421	1,025,745	(3,549,676)
OTHER FINANCING SOURCES	222,250	286,000	63,750
REVENUE TOTALS	69,318,450	69,030,526	(287,924)
EXPENDITURES			
GENERAL GOVERNMENT	8,893,023	9,462,028	569,005
JUDICIAL	9,078,879	9,471,219	392,340
PUBLIC SAFETY	31,335,398	33,042,351	1,706,953
PUBLIC WORKS	5,983,165	5,701,543	(281,622)
HEALTH AND WELFARE	456,454	464,002	7,548
CULTURE/RECREATION	6,120,649	6,334,170	213,521
HOUSING AND DEVELOPMENT	1,589,383	1,579,497	(9,885)
OTHER FINANCING SOURCES/USES	5,861,500	2,975,716	(2,885,785)
EXPENDITURE TOTALS	69,318,450	69,030,526	(287,924)
TOTALS	0	0	0

FY2026-2027 Revenue Sources

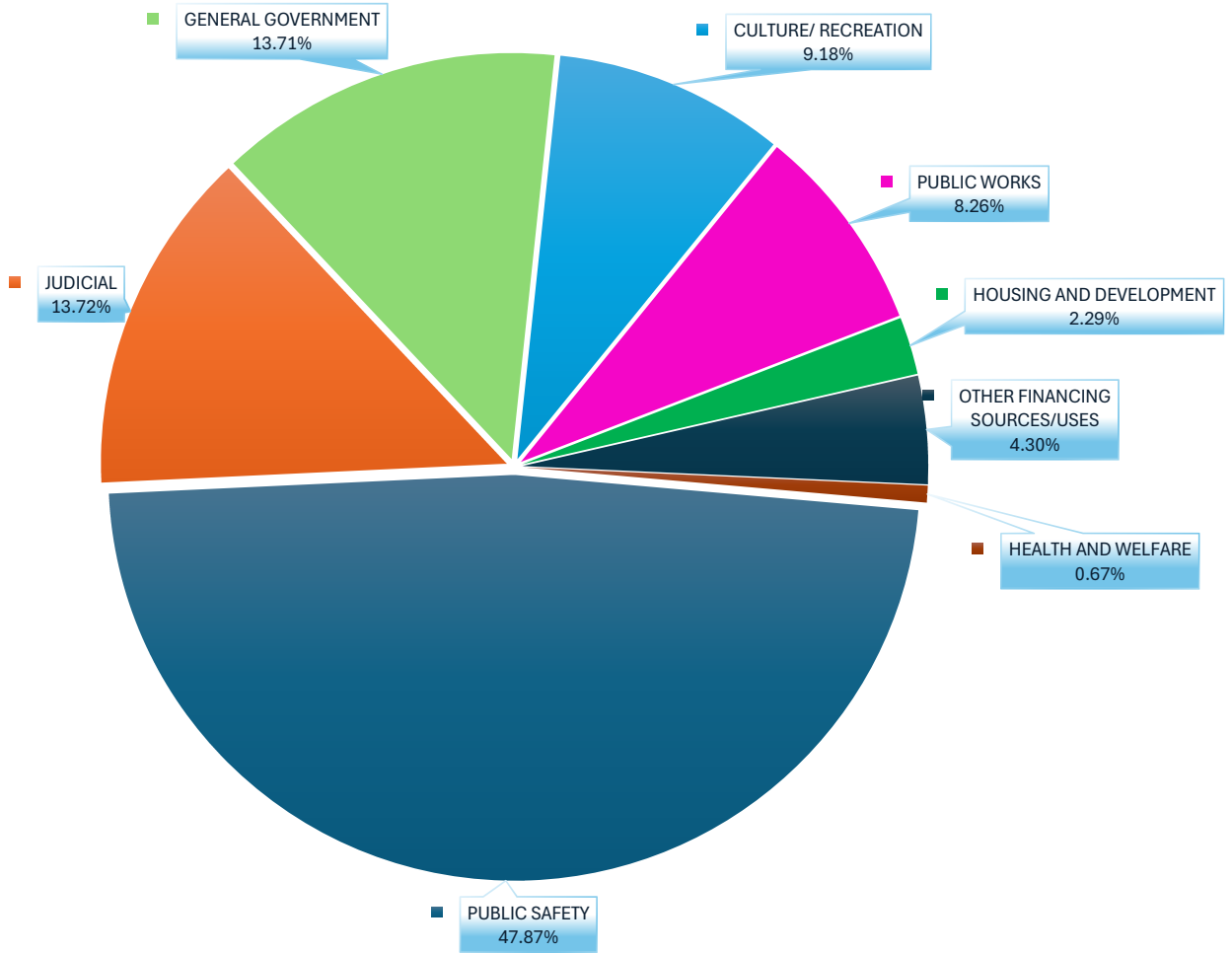


FY 2026 Taxable Assessed Value

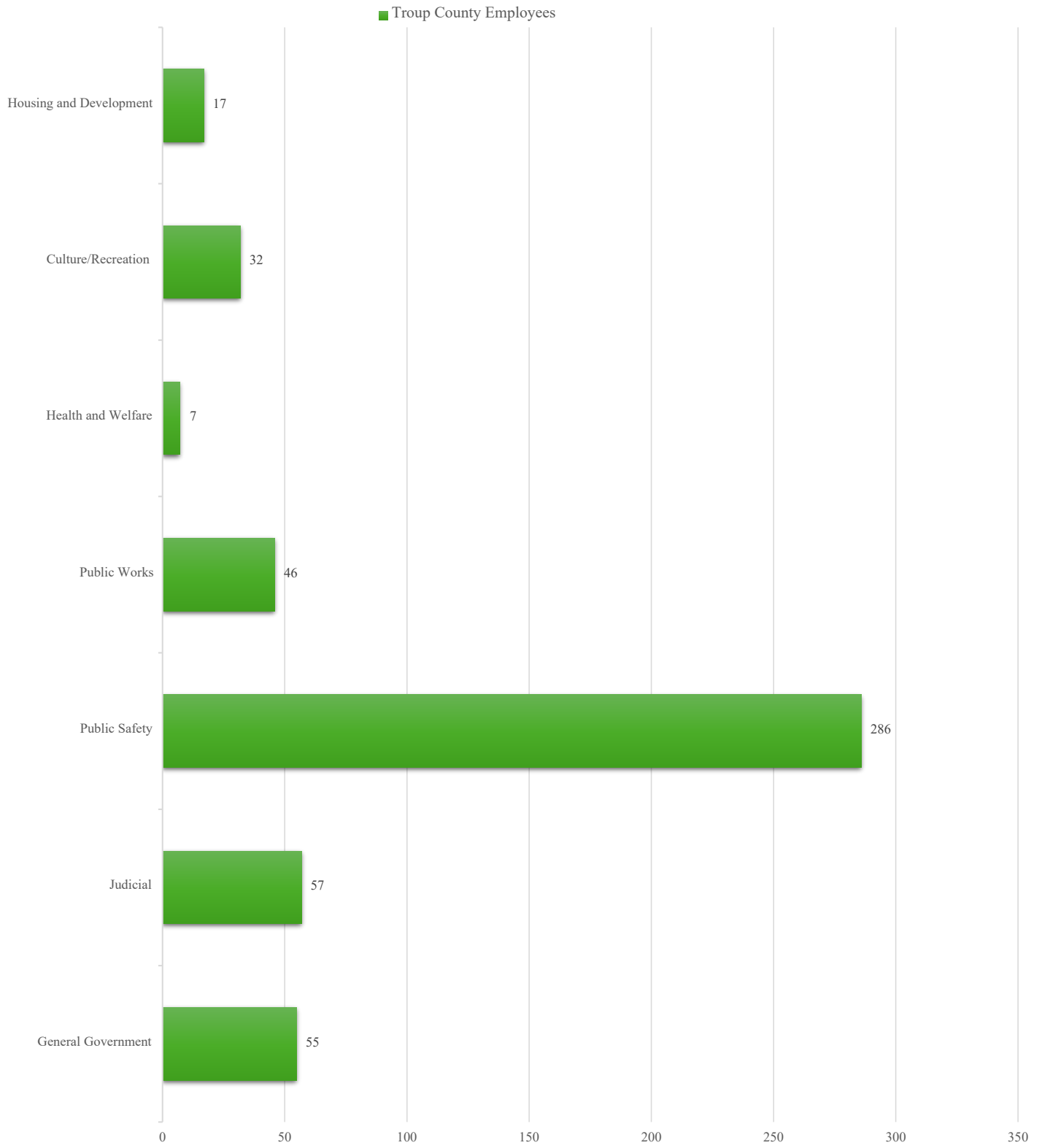


Residential 41%
Commercial & Industrial 59%

FY 2026-2027 Uses of Funds



Troup County Employment by Function



	General Government	Judicial	Public Safety	Public Works	Health and Welfare	Culture/Recreation	Housing and Development
Troup County Employee Salaries by Function	\$5,592,023	\$5,662,717	\$28,460,251	\$4,060,464	\$555,108	\$2,973,089	\$1,496,457

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue by Source

	2026 Amended Budget	2027 Budget	Increase (Decrease)
<u>TAXES</u>			
Real Property - Utility Current Yr	801,250	858,703	57,453
Real Property Digest Current Yr	30,109,450	31,462,358	1,352,908
Real Property Timber Current Yr	17,900	15,865	(2,035)
Real Property Fees	4,300	-	(4,300)
Forest Land Protection	110,306	107,028	(3,278)
Real Property - prior year	31,000	31,000	-
Personal Property Motor Vehicle Current Yr	211,600	194,610	(16,990)
Personal Property Digest Current Year	6,065,000	6,227,217	162,217
TAVT Motor Vehicle Title Tax	3,556,430	3,556,430	-
AATV	46,000	46,000	-
Personal Property Mobile Home Current Yr	40,034	38,904	(1,130)
Intangible Recording Tax	350,000	350,000	-
Personal Property Railroad Current Yr	37,000	40,000	3,000
Heavy Duty	500	1,500	1,000
Personal property - prior year	17,670	15,865	(1,805)
Property Not on Digest	285,458	25,763	(259,695)
Real Estate Transfer Tax	175,000	120,000	(55,000)
Franchise Tax Cable TV	280,000	235,000	(45,000)
LOST Local Option Sales Tax	8,000,000	8,650,000	650,000
LOST TAD Rebate	(75,000)	(30,000)	45,000
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	2,800,000	3,100,000	300,000
Bank Licenses	384,203	324,000	(60,203)
Penalties & Interest General Property	79,384	79,384	-
Motor Vehicle Tax Penatly	15,843	15,850	7
Penalties and Interest Other	-	-	-
TAXES Totals	54,835,328	56,957,477	2,122,149
<u>LICENSES AND PERMITS</u>			
Beer Licenses	24,000	30,000	6,000
Wine Licenses	13,300	13,300	-
Distilled Spirits License	6,000	6,000	-
Driveway/Timber/Rec/Erosion	7,000	9,000	2,000
Home Occupational Permit	25,000	12,000	(13,000)
FIRE WORKS LICENSE FEE 25-10-5.1	500	500	-
Foreclosure Registration	600	-	(600)
Rezoning & Variance Fees	20,000	18,000	(2,000)
Sign Permit	500	500	-
Marriage Licenses	25,000	28,000	3,000
Dangerous Dog	-	-	-
Pistol Permit	35,000	40,000	5,000
Metal Recycler's Registration	400	200	(200)
Building Permits	300,000	225,000	(75,000)
Building Permits - City of Hogansville	-	-	-
Building Permit Penalty	20,000	3,000	(17,000)
Fire Marshal Life Safety Fee	7,500	7,500	-
Entertainment	1,000	1,000	-
Special Event	1,000	1,000	-
Driveway Permits	6,000	4,000	(2,000)
Business License Penalty	10,000	2,000	(8,000)
LICENSES AND PERMITS Totals	502,800	401,000	(101,800)
<u>INTERGOVERNMENTAL</u>			
US Treasury - West Point Lake Patrol	29,928	29,928	-
US Treasury - Two Rivers Salary	170,260	177,207	6,947
US DOJ - Bulletproof Vest	3,000	3,000	-
PILOT - US Treasury West Point Lake	135,000	140,000	5,000
Georgia Inmate Subsidy	-	75,000	75,000
GA, DOAS Flood Control	15,000	12,000	(3,000)
GA, DOD Ema Salary Supplement	18,101	18,101	-

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue by Source

	2026 Amended Budget	2027 Budget	Increase (Decrease)
Judicial Council Grant	51,150	51,150	-
Local Grant - LaGrange	14,000	14,000	-
BOE Resource Officer	430,000	430,000	-
PILOTs - LaGrange Development Authority	1,013,520	1,359,500	345,980
PILOTs - West Point Development Authority	119,789	316,522	196,733
PILOTs - TCDA	25,583	-	(25,583)
Hogansville-Meriwether DA PILOT	23,197	3,072	(20,125)
INTERGOVERNMENTAL Totals	2,048,528	2,629,480	580,952
<u>CHARGES FOR SERVICES</u>			-
Hogansville Fire Service	200,655	200,655	-
Bond Processing Fee	40,000	60,000	20,000
State Court Fees	131,059	130,000	(1,059)
Superior Court Fees	247,331	325,000	77,669
Magistrate Civil Case Filing Fee	345,207	420,000	74,793
Drug Testing - DFCS	35,541	36,133	592
Drug Testing - Governmental	142,613	139,771	(2,842)
Drug Testing - Others	8,032	8,219	187
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	22,551	21,667	(884)
Court Technology Fee	7,526	7,842	316
Child support/Garnishment Fee	-	650	650
Title Transfer/Duplicate Registration Fee	6,150	6,167	17
Data Processing Fee	-	100	100
PILOT Processing Fee	158,161	170,145	11,984
Audit Fee	5,000	-	(5,000)
Late Filing Fee (PILOTs)	1,000	-	(1,000)
Tag Agent Fee	180,150	189,515	9,365
Election Qualifying Fee	4,000	-	(4,000)
Election Services	30,000	-	(30,000)
Document and Data Sales	5,681	4,960	(721)
Other - Commission on Tax Collections	115,000	115,000	-
School/State Commissions	1,504,000	1,750,000	246,000
SPLOST Admin Fee	200,000	215,000	15,000
Occupation Certificate Admin Fee	33,000	30,000	(3,000)
Sheriff Department Fees	50,000	50,000	-
Fingerprinting Fee	7,000	1,000	(6,000)
Inmate Medical, Dental & Damage Fees	5,000	8,500	3,500
Prisoner Housing - City of LaGrange	100,000	200,000	100,000
Prisoner Housing - City of West Point	10,000	16,000	6,000
Prisoner Housing - City of Hogansville	10,000	12,000	2,000
Work Release Program Fees	250,000	225,000	(25,000)
Recycling Fees	600	600	-
Program Fees	265,000	265,000	-
Non-Program Fees	6,000	6,000	-
NSF Fees	660	250	(410)
CHARGES FOR SERVICES Totals	4,229,917	4,718,174	488,257
<u>FINES AND FORFEITURES</u>			
Superior Court Fines	58,862	78,000	19,138
State Court Fines	780,435	700,000	(80,435)
State Court Traffic Fines	817,739	900,000	82,261
Magistrate Court Fines	8,647	20,000	11,353
Juvenile Court Fines	6,500	8,500	2,000
Contempt Fines	300	300	-
Additional Penalty Assessment	2,000	2,000	-
10% Jail Add On Fines	224,223	216,850	(7,373)
Attorney Fund	3,000	-	(3,000)
FINES AND FORFEITURES Totals	1,901,706	1,925,650	23,944
<u>INVESTMENT INCOME</u>			
Interest Revenue	900,000	1,000,000	100,000
INVESTMENT INCOME Totals	900,000	1,000,000	100,000

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue by Source

	2026 Amended Budget	2027 Budget	Increase (Decrease)
<u>CONTRIBUTIONS AND DONATIONS</u>			
P&R Fundraising	42,000	42,000	-
Recreation Sponsors	45,000	35,000	(10,000)
P&R Non Program Donations	3,000	-	(3,000)
Miscellaneous Contributions	12,500	10,000	(2,500)
CONTRIBUTIONS AND DONATIONS Totals	102,500	87,000	(15,500)
<u>MISCELLANEOUS</u>			
Rent - Periodic	5,000	3,500	(1,500)
Rent - Crown Castle	12,068	12,068	-
Rent - Parks and Recreation	185,000	190,000	5,000
Rent - GSC Room/Space	1,200	1,000	(200)
Commissions	300,000	300,000	-
Vending Machine Commission	250	-	(250)
Judicial Circuit ADR Reimbursement	147,340	169,467	22,127
Center for Strategic Planning Reimbursement	104,808	106,727	1,919
Circles - Reimbursement	148,108	157,833	9,725
Miscellaneous Revenue	69,953	65,150	(4,803)
P&R Miscellaneous Revenue	20,000	20,000	-
Funds Forward - Use of Fund Balance	3,581,694	-	(3,581,694)
Road & Engineering Reimbursement	-	-	-
MISCELLANEOUS Totals	4,575,421	1,025,745	(3,549,676)
<u>OTHER FINANCING SOURCES</u>			
Transfer-in Hotel/Motel Fund	32,250	36,000	3,750
Transfer-in DATE Fund	-	-	-
Transfer In - Victim/Witness Fund	140,000	150,000	10,000
Sale of Assets	50,000	100,000	50,000
OTHER FINANCING SOURCES CAPITAL LEASE A	-	-	-
OTHER FINANCING SOURCES Totals	222,250	286,000	63,750
GENERAL FUND TOTAL REVENUES	69,318,450	69,030,526	(287,924)

Troup County Board of Commissioners
FY 2026-2027 General Fund Appropriations by Department

	<u>FY26 Amended</u>	<u>FY27 Budget</u>	<u>Change</u>	<u>Increase (Decrease)</u>
Board of Commissioners	628,091	648,487	20,396	3%
County Manager	648,317	651,904	3,587	1%
Elections and Registration	776,190	842,586	66,396	9%
Finance	1,646,413	1,684,340	37,927	2%
County Attorney	265,225	300,000	34,775	13%
Information Technology	485,611	495,452	9,841	2%
Human Resources	614,567	578,682	-35,885	-6%
Tax Commissioner	1,154,667	1,189,957	35,290	3%
Property Appraisal	1,459,398	1,470,055	10,657	1%
General Government	1,002,068	1,029,580	27,512	3%
Records Management	155,477	155,477	0	0%
General Association	44,000	44,800	800	2%
Non-Departmental	13,000	370,708	357,708	2752%
Judicial Administration	1,052,671	1,069,597	16,926	2%
Superior Court	527,641	482,419	-45,222	-9%
Clerk of Courts	1,270,943	1,334,891	63,948	5%
District Attorney	1,397,749	1,598,705	200,956	14%
State Court	427,129	451,419	24,290	6%
Solicitor	833,935	832,154	-1,781	0%
Magistrate Court	729,021	750,043	21,022	3%
Probate Court	524,635	538,525	13,890	3%
Juvenile Justice	1,498,252	1,518,489	20,237	1%
Public Defender	816,902	894,977	78,075	10%
Sheriff	21,759,621	22,877,702	1,118,081	5%
Fire and Rescue	7,762,608	8,295,866	533,258	7%
Emergency Medical Services	75,250	0	-75,250	-100%
Coroner	169,499	175,583	6,084	4%
Marshal	1,568,420	1,693,200	124,780	8%
Roads and Engineering	5,337,470	5,102,029	-235,441	-4%
Vehicle Maintenance and Shop	645,695	599,514	-46,181	-7%
Public Health	156,663	160,384	3,721	2%
Welfare	91,948	91,948	0	0%
Extension Service	207,843	211,670	3,827	2%
Parks and Recreation	5,484,062	5,662,939	178,877	3%
Libraries	636,587	671,231	34,644	5%
Community Development	1,123,217	1,098,756	-24,461	-2%
Two Rivers RC & D	173,929	180,609	6,680	4%
Center for Strategic Planning	140,304	142,299	1,995	1%
CIRCLES	151,932	157,833	5,901	4%
Other Financing Uses	5,861,500	2,975,716	-2,885,784	-49%
General Fund Expense Total	69,318,450	69,030,526	-287,924	-0.42%

Revenue Detail
FY 2026-2027 Budget
General Fund

Troup County Board of Commissioners

FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
Department	1110 - Board of Commissioners			
Division	1130 - Clerk of Commission			
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	200.00	500.00	300.00
CHARGES FOR SERVICES Totals		\$200.00	\$500.00	\$300.00
Division 1130 - Clerk of Commission Totals		\$200.00	\$500.00	\$300.00
Department 1110 - Board of Commissioners Totals		\$200.00	\$500.00	\$300.00
Department	1320 - County Manager			
<i>CONTRIBUTIONS AND DONATIONS</i>				
37-1020	Miscellaneous Contributions	2,500.00	.00	(2,500.00)
CONTRIBUTIONS AND DONATIONS Totals		\$2,500.00	\$0.00	(\$2,500.00)
Department 1320 - County Manager Totals		\$2,500.00	\$0.00	(\$2,500.00)
Department	1400 - Elections and Registration			
Division	1450 - Elections and Registration			
<i>CHARGES FOR SERVICES</i>				
34-1910	Election Qualifying Fee	4,000.00	.00	(4,000.00)
34-1912	Election Services	30,000.00	.00	(30,000.00)
CHARGES FOR SERVICES Totals		\$34,000.00	\$0.00	(\$34,000.00)
Division 1450 - Elections and Registration Totals		\$34,000.00	\$0.00	(\$34,000.00)
Department 1400 - Elections and Registration Totals		\$34,000.00	\$0.00	(\$34,000.00)
Department	1510 - Finance			
Division	1515 - Treasury			
<i>TAXES</i>				
31-1350	Personal Property Railroad Current Yr	37,000.00	40,000.00	3,000.00
31-1750	Franchise Tax Cable TV	280,000.00	235,000.00	(45,000.00)
31-3100	LOST Local Option Sales Tax	8,000,000.00	8,650,000.00	650,000.00
31-3104	LOST TAD Rebate	(75,000.00)	(30,000.00)	45,000.00
31-4500	Manufacturing Energy Excise Tax	1,200,000.00	1,200,000.00	.00
TAXES Totals		\$9,442,000.00	\$10,095,000.00	\$653,000.00
<i>INTERGOVERNMENTAL</i>				
33-3000	PILOT - US Treasury West Point Lake	135,000.00	140,000.00	5,000.00
33-4113	GA, DOAS Flood Control	15,000.00	12,000.00	(3,000.00)
INTERGOVERNMENTAL Totals		\$150,000.00	\$152,000.00	\$2,000.00
<i>CHARGES FOR SERVICES</i>				
34-1195	Child support/Garnishment Fee	.00	650.00	650.00
34-1500	Data Processing Fee	.00	100.00	100.00
34-1945	SPLOST Admin Fee	200,000.00	215,000.00	15,000.00
CHARGES FOR SERVICES Totals		\$200,000.00	\$215,750.00	\$15,750.00
<i>INVESTMENT INCOME</i>				
36-1000	Interest Revenue	900,000.00	1,000,000.00	100,000.00
INVESTMENT INCOME Totals		\$900,000.00	\$1,000,000.00	\$100,000.00
<i>CONTRIBUTIONS AND DONATIONS</i>				
37-1020	Miscellaneous Contributions	10,000.00	10,000.00	.00
CONTRIBUTIONS AND DONATIONS Totals		\$10,000.00	\$10,000.00	\$0.00
<i>MISCELLANEOUS</i>				
38-1200	Rent - Crown Castle	12,068.00	12,068.00	.00
38-9010	Vending Machine Commission	250.00	.00	(250.00)
38-9600	Miscellaneous Revenue	10,000.00	10,000.00	.00
38-9800	Funds Forward - Use of Fund Balance	3,581,694.00	.00	(3,581,694.00)
MISCELLANEOUS Totals		\$3,604,012.00	\$22,068.00	(\$3,581,944.00)
Division 1515 - Treasury Totals		\$14,306,012.00	\$11,494,818.00	(\$2,811,194.00)
Division	1517 - Purchasing			
<i>OTHER FINANCING SOURCES</i>				
39-2100	Sale of Assets	50,000.00	100,000.00	50,000.00
OTHER FINANCING SOURCES Totals		\$50,000.00	\$100,000.00	\$50,000.00
Division 1517 - Purchasing Totals		\$50,000.00	\$100,000.00	\$50,000.00
Department 1510 - Finance Totals		\$14,356,012.00	\$11,594,818.00	(\$2,761,194.00)
Department	1545 - Tax Commissioner			
<i>TAXES</i>				
31-1110	Real Property - Utility Current Yr	801,250.00	858,703.00	57,453.00
31-1111	Real Property Digest Current Yr	30,109,450.00	31,462,358.00	1,352,908.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
31-1120	Real Property Timber Current Yr	17,900.00	15,865.00	(2,035.00)
31-1197	Real Property Fees	4,300.00	.00	(4,300.00)
31-1198	Forest Land Protection	110,306.00	107,028.00	(3,278.00)
31-1200	Real Property - prior year	31,000.00	31,000.00	.00
31-1310	Personal Property Motor Vehicle Current Yr	211,600.00	194,610.00	(16,990.00)
31-1311	Personal Property Digest Current Year	6,065,000.00	6,227,217.00	162,217.00
31-1315	TAVT Motor Vehicle Title Tax	3,556,430.00	3,556,430.00	.00
31-1316	AATV	46,000.00	46,000.00	.00
31-1320	Personal Property Mobile Home Current Yr	40,034.00	38,904.00	(1,130.00)
31-1390	Heavy Duty	500.00	1,500.00	1,000.00
31-1400	Personal property - prior year	17,670.00	15,865.00	(1,805.00)
31-1500	Property Not on Digest	285,458.00	25,763.00	(259,695.00)
31-9100	Penalties & Interest General Property	79,384.00	79,384.00	.00
31-9125	Motor Vehicle Tax Penatly	15,843.00	15,850.00	7.00
TAXES Totals		\$41,392,125.00	\$42,676,477.00	\$1,284,352.00
INTERGOVERNMENTAL				
33-8100	PILOTs - LaGrange Development Authority	1,013,520.00	1,359,500.00	345,980.00
33-8102	PILOTs - West Point Development Authority	119,789.00	316,522.00	196,733.00
33-8103	PILOTs - TCDA	25,583.00	.00	(25,583.00)
33-8106	Hogansville-Meriwether DA PILOT	23,197.00	3,072.00	(20,125.00)
INTERGOVERNMENTAL Totals		\$1,182,089.00	\$1,679,094.00	\$497,005.00
CHARGES FOR SERVICES				
34-1210	Title Transfer/Duplicate Registration Fee	6,150.00	6,167.00	17.00
34-1600	Tag Agent Fee	180,150.00	189,515.00	9,365.00
34-1940	Other - Commission on Tax Collections	115,000.00	115,000.00	.00
34-1941	School/State Commissions	1,504,000.00	1,750,000.00	246,000.00
34-9300	NSF Fees	660.00	250.00	(410.00)
CHARGES FOR SERVICES Totals		\$1,805,960.00	\$2,060,932.00	\$254,972.00
FINES AND FORFEITURES				
35-1400	Additional Penalty Assessment	2,000.00	2,000.00	.00
FINES AND FORFEITURES Totals		\$2,000.00	\$2,000.00	\$0.00
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	100.00	150.00	50.00
MISCELLANEOUS Totals		\$100.00	\$150.00	\$50.00
Department 1545 - Tax Commissioner Totals		\$44,382,274.00	\$46,418,653.00	\$2,036,379.00
Department 1550 - Property Appraisal				
CHARGES FOR SERVICES				
34-1510	PILOT Processing Fee	158,161.00	170,145.00	11,984.00
34-1511	Audit Fee	5,000.00	.00	(5,000.00)
34-1515	Late Filing Fee (PILOTs)	1,000.00	.00	(1,000.00)
CHARGES FOR SERVICES Totals		\$164,161.00	\$170,145.00	\$5,984.00
Department 1550 - Property Appraisal Totals		\$164,161.00	\$170,145.00	\$5,984.00
Department 2100 - Judicial Administration				
Division 2100 - Judicial Administration Main				
CHARGES FOR SERVICES				
34-1192	Indigent Defense Application Fee	7,900.00	8,967.00	1,067.00
34-2310	Fingerprinting Fee	7,000.00	1,000.00	(6,000.00)
CHARGES FOR SERVICES Totals		\$14,900.00	\$9,967.00	(\$4,933.00)
MISCELLANEOUS				
38-1610	Rent - GSC Room/Space	1,200.00	1,000.00	(200.00)
38-9011	Judicial Circuit ADR Reimbursement	147,340.00	169,467.00	22,127.00
38-9600	Miscellaneous Revenue	2,173.00	1,500.00	(673.00)
MISCELLANEOUS Totals		\$150,713.00	\$171,967.00	\$21,254.00
Division 2100 - Judicial Administration Main Totals		\$165,613.00	\$181,934.00	\$16,321.00
Division 2110 - Drug Lab				
CHARGES FOR SERVICES				
34-1132	Drug Testing - DFCS	35,541.00	36,133.00	592.00
34-1136	Drug Testing - Governmental	142,613.00	139,771.00	(2,842.00)
34-1138	Drug Testing - Others	8,032.00	8,219.00	187.00
CHARGES FOR SERVICES Totals		\$186,186.00	\$184,123.00	(\$2,063.00)
Division 2110 - Drug Lab Totals		\$186,186.00	\$184,123.00	(\$2,063.00)
Department 2100 - Judicial Administration Totals		\$351,799.00	\$366,057.00	\$14,258.00
Department 2150 - Superior Court				
CHARGES FOR SERVICES				

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
34-1107	Superior Court Fees	247,331.00	325,000.00	77,669.00
34-1192	Indigent Defense Application Fee	200.00	200.00	.00
CHARGES FOR SERVICES Totals		\$247,531.00	\$325,200.00	\$77,669.00
<i>FINES AND FORFEITURES</i>				
35-1110	Superior Court Fines	58,862.00	78,000.00	19,138.00
35-1410	10% Jail Add On Fines	4,000.00	6,000.00	2,000.00
35-1440	Attorney Fund	1,000.00	.00	(1,000.00)
FINES AND FORFEITURES Totals		\$63,862.00	\$84,000.00	\$20,138.00
Department 2150 - Superior Court Totals		\$311,393.00	\$409,200.00	\$97,807.00
Department 2180 - Clerk of Courts				
<i>TAXES</i>				
31-1340	Intangible Recording Tax	350,000.00	350,000.00	.00
31-1600	Real Estate Transfer Tax	175,000.00	120,000.00	(55,000.00)
TAXES Totals		\$525,000.00	\$470,000.00	(\$55,000.00)
Department 2180 - Clerk of Courts Totals		\$525,000.00	\$470,000.00	(\$55,000.00)
Department 2300 - State Court				
<i>CHARGES FOR SERVICES</i>				
34-1106	State Court Fees	131,059.00	130,000.00	(1,059.00)
34-1192	Indigent Defense Application Fee	4,001.00	2,000.00	(2,001.00)
CHARGES FOR SERVICES Totals		\$135,060.00	\$132,000.00	(\$3,060.00)
<i>FINES AND FORFEITURES</i>				
35-1120	State Court Fines	780,435.00	700,000.00	(80,435.00)
35-1125	State Court Traffic Fines	817,739.00	900,000.00	82,261.00
35-1410	10% Jail Add On Fines	144,573.00	135,000.00	(9,573.00)
35-1440	Attorney Fund	2,000.00	.00	(2,000.00)
FINES AND FORFEITURES Totals		\$1,744,747.00	\$1,735,000.00	(\$9,747.00)
Department 2300 - State Court Totals		\$1,879,807.00	\$1,867,000.00	(\$12,807.00)
Department 2350 - Solicitor				
<i>MISCELLANEOUS</i>				
38-9600	Miscellaneous Revenue	3,200.00	.00	(3,200.00)
MISCELLANEOUS Totals		\$3,200.00	\$0.00	(\$3,200.00)
Department 2350 - Solicitor Totals		\$3,200.00	\$0.00	(\$3,200.00)
Department 2400 - Magistrate Court				
<i>CHARGES FOR SERVICES</i>				
34-1109	Magistrate Civil Case Filing Fee	345,207.00	420,000.00	74,793.00
34-1193	Court Technology Fee	1,526.00	1,842.00	316.00
CHARGES FOR SERVICES Totals		\$346,733.00	\$421,842.00	\$75,109.00
<i>FINES AND FORFEITURES</i>				
35-1130	Magistrate Court Fines	8,647.00	20,000.00	11,353.00
FINES AND FORFEITURES Totals		\$8,647.00	\$20,000.00	\$11,353.00
Department 2400 - Magistrate Court Totals		\$355,380.00	\$441,842.00	\$86,462.00
Department 2450 - Probate Court				
<i>LICENSES AND PERMITS</i>				
32-2400	Marriage Licenses	25,000.00	28,000.00	3,000.00
32-2910	Pistol Permit	35,000.00	40,000.00	5,000.00
LICENSES AND PERMITS Totals		\$60,000.00	\$68,000.00	\$8,000.00
<i>CHARGES FOR SERVICES</i>				
34-1141	Estate Filing Fee	82,000.00	82,000.00	.00
34-1142	Guardianship/Cons Filing Fee	16,000.00	16,000.00	.00
34-1144	Miscellaneous Filing Fees	5,000.00	5,000.00	.00
34-1192	Indigent Defense Application Fee	7,000.00	7,000.00	.00
34-1193	Court Technology Fee	6,000.00	6,000.00	.00
CHARGES FOR SERVICES Totals		\$116,000.00	\$116,000.00	\$0.00
Department 2450 - Probate Court Totals		\$176,000.00	\$184,000.00	\$8,000.00
Department 2600 - Juvenile Justice				
<i>INTERGOVERNMENTAL</i>				
33-4118	Judicial Council Grant	51,150.00	51,150.00	.00
33-6016	Local Grant - LaGrange	14,000.00	14,000.00	.00
INTERGOVERNMENTAL Totals		\$65,150.00	\$65,150.00	\$0.00
<i>CHARGES FOR SERVICES</i>				
34-1192	Indigent Defense Application Fee	3,450.00	3,500.00	50.00
34-1930	Document and Data Sales	10.00	10.00	.00
CHARGES FOR SERVICES Totals		\$3,460.00	\$3,510.00	\$50.00
<i>FINES AND FORFEITURES</i>				

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
35-1160	Juvenile Court Fines	6,500.00	8,500.00	2,000.00
35-1180	Contempt Fines	300.00	300.00	.00
35-1410	10% Jail Add On Fines	650.00	850.00	200.00
FINES AND FORFEITURES Totals		\$7,450.00	\$9,650.00	\$2,200.00
Department 2600 - Juvenile Justice Totals		\$76,060.00	\$78,310.00	\$2,250.00
Department 3300 - Sheriff				
Division 3310 - Sheriff Administration				
LICENSES AND PERMITS				
32-3010	Metal Recycler's Registration	400.00	200.00	(200.00)
LICENSES AND PERMITS Totals		\$400.00	\$200.00	(\$200.00)
INTERGOVERNMENTAL				
33-1111	US Treasury - West Point Lake Patrol	29,928.00	29,928.00	.00
33-1115	US DOJ - Bulletproof Vest	3,000.00	3,000.00	.00
33-6700	BOE Resource Officer	430,000.00	430,000.00	.00
INTERGOVERNMENTAL Totals		\$462,928.00	\$462,928.00	\$0.00
CHARGES FOR SERVICES				
34-1930	Document and Data Sales	.00	200.00	200.00
34-2305	Sheriff Department Fees	50,000.00	50,000.00	.00
CHARGES FOR SERVICES Totals		\$50,000.00	\$50,200.00	\$200.00
MISCELLANEOUS				
38-9600	Miscellaneous Revenue	50,000.00	50,000.00	.00
MISCELLANEOUS Totals		\$50,000.00	\$50,000.00	\$0.00
Division 3310 - Sheriff Administration Totals		\$563,328.00	\$563,328.00	\$0.00
Division 3326 - Jail Operations				
INTERGOVERNMENTAL				
33-4112	Georgia Inmate Subsidy	.00	75,000.00	75,000.00
INTERGOVERNMENTAL Totals		\$0.00	\$75,000.00	\$75,000.00
CHARGES FOR SERVICES				
34-1105	Bond Processing Fee	40,000.00	60,000.00	20,000.00
34-2320	Inmate Medical, Dental & Damage Fees	5,000.00	8,500.00	3,500.00
34-2331	Prisoner Housing - City of LaGrange	100,000.00	200,000.00	100,000.00
34-2332	Prisoner Housing - City of West Point	10,000.00	16,000.00	6,000.00
34-2333	Prisoner Housing - City of Hogansville	10,000.00	12,000.00	2,000.00
CHARGES FOR SERVICES Totals		\$165,000.00	\$296,500.00	\$131,500.00
FINES AND FORFEITURES				
35-1410	10% Jail Add On Fines	75,000.00	75,000.00	.00
FINES AND FORFEITURES Totals		\$75,000.00	\$75,000.00	\$0.00
MISCELLANEOUS				
38-2000	Commissions	300,000.00	300,000.00	.00
38-9600	Miscellaneous Revenue	3,000.00	3,000.00	.00
MISCELLANEOUS Totals		\$303,000.00	\$303,000.00	\$0.00
Division 3326 - Jail Operations Totals		\$543,000.00	\$749,500.00	\$206,500.00
Division 3395 - S/O - Detail & Work Release				
CHARGES FOR SERVICES				
34-2340	Work Release Program Fees	250,000.00	225,000.00	(25,000.00)
CHARGES FOR SERVICES Totals		\$250,000.00	\$225,000.00	(\$25,000.00)
Division 3395 - S/O - Detail & Work Release Totals		\$250,000.00	\$225,000.00	(\$25,000.00)
Department 3300 - Sheriff Totals		\$1,356,328.00	\$1,537,828.00	\$181,500.00
Department 3500 - Fire and Rescue				
Division 3510 - Fire Administration				
TAXES				
31-6200	Insurance Premium Tax	2,800,000.00	3,100,000.00	300,000.00
TAXES Totals		\$2,800,000.00	\$3,100,000.00	\$300,000.00
LICENSES AND PERMITS				
32-1910	FIRE WORKS LICENSE FEE 25-10-5.1	500.00	500.00	.00
32-3190	Fire Marshal Life Safety Fee	7,500.00	7,500.00	.00
LICENSES AND PERMITS Totals		\$8,000.00	\$8,000.00	\$0.00
CHARGES FOR SERVICES				
33-6550	Hogansville Fire Service	200,655.00	200,655.00	.00
34-1930	Document and Data Sales	250.00	250.00	.00
CHARGES FOR SERVICES Totals		\$200,905.00	\$200,905.00	\$0.00
Division 3510 - Fire Administration Totals		\$3,008,905.00	\$3,308,905.00	\$300,000.00
Division 3920 - Emergency Management				
INTERGOVERNMENTAL				

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
33-4115	GA, DOD Ema Salary Supplement	18,101.00	18,101.00	.00
	INTERGOVERNMENTAL Totals	\$18,101.00	\$18,101.00	\$0.00
	Division 3920 - Emergency Management Totals	\$18,101.00	\$18,101.00	\$0.00
	Department 3500 - Fire and Rescue Totals	\$3,027,006.00	\$3,327,006.00	\$300,000.00
	Department 3700 - Coroner			
	<i>CHARGES FOR SERVICES</i>			
34-1930	Document and Data Sales	100.00	.00	(100.00)
	CHARGES FOR SERVICES Totals	\$100.00	\$0.00	(\$100.00)
	Department 3700 - Coroner Totals	\$100.00	\$0.00	(\$100.00)
	Department 3900 - Marshal			
	Division 3905 - Marshal Administration			
	<i>LICENSES AND PERMITS</i>			
32-2130	Foreclosure Registration	600.00	.00	(600.00)
	LICENSES AND PERMITS Totals	\$600.00	\$0.00	(\$600.00)
	<i>CHARGES FOR SERVICES</i>			
34-1930	Document and Data Sales	21.00	.00	(21.00)
	CHARGES FOR SERVICES Totals	\$21.00	\$0.00	(\$21.00)
	<i>MISCELLANEOUS</i>			
38-9600	Miscellaneous Revenue	980.00	.00	(980.00)
	MISCELLANEOUS Totals	\$980.00	\$0.00	(\$980.00)
	Division 3905 - Marshal Administration Totals	\$1,601.00	\$0.00	(\$1,601.00)
	Department 3900 - Marshal Totals	\$1,601.00	\$0.00	(\$1,601.00)
	Department 4900 - Vehicle Maintenance and Shop			
	<i>CHARGES FOR SERVICES</i>			
34-4160	Recycling Fees	600.00	600.00	.00
	CHARGES FOR SERVICES Totals	\$600.00	\$600.00	\$0.00
	Department 4900 - Vehicle Maintenance and Shop Totals	\$600.00	\$600.00	\$0.00
	Department 5610 - Extension Service			
	<i>MISCELLANEOUS</i>			
38-1110	Rent - Periodic	5,000.00	3,500.00	(1,500.00)
	MISCELLANEOUS Totals	\$5,000.00	\$3,500.00	(\$1,500.00)
	Department 5610 - Extension Service Totals	\$5,000.00	\$3,500.00	(\$1,500.00)
	Department 6000 - Parks and Recreation			
	Division 6110 - Parks and Rec Administration			
	<i>CHARGES FOR SERVICES</i>			
34-7500	Program Fees	265,000.00	265,000.00	.00
34-7900	Non-Program Fees	6,000.00	6,000.00	.00
	CHARGES FOR SERVICES Totals	\$271,000.00	\$271,000.00	\$0.00
	<i>CONTRIBUTIONS AND DONATIONS</i>			
37-1003	P&R Fundraising	42,000.00	42,000.00	.00
37-1004	Recreation Sponsors	35,000.00	25,000.00	(10,000.00)
37-1011	P&R Non Program Donations	3,000.00	.00	(3,000.00)
	CONTRIBUTIONS AND DONATIONS Totals	\$80,000.00	\$67,000.00	(\$13,000.00)
	<i>MISCELLANEOUS</i>			
38-1300	Rent - Parks and Recreation	185,000.00	190,000.00	5,000.00
38-9700	P&R Miscellaneous Revenue	20,000.00	20,000.00	.00
	MISCELLANEOUS Totals	\$205,000.00	\$210,000.00	\$5,000.00
	Division 6110 - Parks and Rec Administration Totals	\$556,000.00	\$548,000.00	(\$8,000.00)
	Division 6220 - Parks and Facilities			
	<i>CONTRIBUTIONS AND DONATIONS</i>			
37-1004	Recreation Sponsors	10,000.00	10,000.00	.00
	CONTRIBUTIONS AND DONATIONS Totals	\$10,000.00	\$10,000.00	\$0.00
	Division 6220 - Parks and Facilities Totals	\$10,000.00	\$10,000.00	\$0.00
	Department 6000 - Parks and Recreation Totals	\$566,000.00	\$558,000.00	(\$8,000.00)
	Department 7000 - Community Development			
	Division 7220 - Building Inspections			
	<i>TAXES</i>			
31-4200	Beverage Taxes	180,000.00	180,000.00	.00
31-6100	Business & Occupation	112,000.00	112,000.00	.00
31-6300	Bank Licenses	384,203.00	324,000.00	(60,203.00)
	TAXES Totals	\$676,203.00	\$616,000.00	(\$60,203.00)
	<i>LICENSES AND PERMITS</i>			
32-1110	Beer Licenses	24,000.00	30,000.00	6,000.00
32-1120	Wine Licenses	13,300.00	13,300.00	.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Revenue Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
REVENUE				
32-1130	Distilled Spirits License	6,000.00	6,000.00	.00
32-1230	Driveway/Timber/Rec/Erosion	7,000.00	9,000.00	2,000.00
32-1240	Home Occupational Permit	25,000.00	12,000.00	(13,000.00)
32-2210	Rezoning & Variance Fees	20,000.00	18,000.00	(2,000.00)
32-2230	Sign Permit	500.00	500.00	.00
32-3110	Building Permits	300,000.00	225,000.00	(75,000.00)
32-3120	Building Permit Penalty	20,000.00	3,000.00	(17,000.00)
32-3910	Driveway Permits	6,000.00	4,000.00	(2,000.00)
32-4100	Business License Penalty	10,000.00	2,000.00	(8,000.00)
LICENSES AND PERMITS Totals		\$431,800.00	\$322,800.00	(\$109,000.00)
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	5,000.00	4,000.00	(1,000.00)
34-1950	Occupation Certificate Admin Fee	33,000.00	30,000.00	(3,000.00)
CHARGES FOR SERVICES Totals		\$38,000.00	\$34,000.00	(\$4,000.00)
<i>MISCELLANEOUS</i>				
38-9600	Miscellaneous Revenue	500.00	500.00	.00
MISCELLANEOUS Totals		\$500.00	\$500.00	\$0.00
Division 7220 - Building Inspections Totals		\$1,146,503.00	\$973,300.00	(\$173,203.00)
Division 7410 - Planning and Zoning				
<i>LICENSES AND PERMITS</i>				
32-3200	Entertainment	1,000.00	1,000.00	.00
32-3205	Special Event	1,000.00	1,000.00	.00
LICENSES AND PERMITS Totals		\$2,000.00	\$2,000.00	\$0.00
Division 7410 - Planning and Zoning Totals		\$2,000.00	\$2,000.00	\$0.00
Division 7450 - Code Enforcement				
<i>CHARGES FOR SERVICES</i>				
34-1930	Document and Data Sales	100.00	.00	(100.00)
CHARGES FOR SERVICES Totals		\$100.00	\$0.00	(\$100.00)
Division 7450 - Code Enforcement Totals		\$100.00	\$0.00	(\$100.00)
Department 7000 - Community Development Totals		\$1,148,603.00	\$975,300.00	(\$173,303.00)
Department 7112 - Two Rivers RC & D				
<i>INTERGOVERNMENTAL</i>				
33-1112	US Treasury - Two Rivers Salary	170,260.00	177,207.00	6,947.00
INTERGOVERNMENTAL Totals		\$170,260.00	\$177,207.00	\$6,947.00
Department 7112 - Two Rivers RC & D Totals		\$170,260.00	\$177,207.00	\$6,947.00
Department 7415 - Center for Strategic Planning				
<i>MISCELLANEOUS</i>				
38-9014	Center for Strategic Planning Reimbursement	104,808.00	106,727.00	1,919.00
MISCELLANEOUS Totals		\$104,808.00	\$106,727.00	\$1,919.00
Department 7415 - Center for Strategic Planning Totals		\$104,808.00	\$106,727.00	\$1,919.00
Department 7681 - CIRCLES				
<i>MISCELLANEOUS</i>				
38-9015	Circles - Reimbursement	148,108.00	157,833.00	9,725.00
MISCELLANEOUS Totals		\$148,108.00	\$157,833.00	\$9,725.00
Department 7681 - CIRCLES Totals		\$148,108.00	\$157,833.00	\$9,725.00
Department 9000 - Other Financing Uses				
<i>OTHER FINANCING SOURCES</i>				
39-1215	Transfer-in Hotel/Motel Fund	32,250.00	36,000.00	3,750.00
39-1250	Transfer In - Victim/Witness Fund	140,000.00	150,000.00	10,000.00
OTHER FINANCING SOURCES Totals		\$172,250.00	\$186,000.00	\$13,750.00
Department 9000 - Other Financing Uses Totals		\$172,250.00	\$186,000.00	\$13,750.00
GENERAL FUND REVENUE TOTALS		\$69,318,450.00	\$69,030,526.00	(\$287,924.00)

Expense Detail
FY 2026-2027 Budget
General Fund

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
Department 1110 - Board of Commissioners				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1400	Salaries - Board	84,541.00	84,541.00	.00
51-2102	Medical Insurance	95,000.00	95,000.00	.00
51-2103	Life Insurance	264.00	264.00	.00
51-2200	Social Security (FICA) Contributions	5,242.00	5,242.00	.00
51-2300	Medicare	1,226.00	1,226.00	.00
51-2400	Retirement Contribution	15,512.00	15,810.00	298.00
51-2700	Workers Compensation	1,022.00	760.00	(262.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	\$202,807.00	\$202,843.00	\$36.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	25.00	75.00	50.00
52-2202	Equipment Repairs and Maintenance	3,500.00	3,500.00	.00
52-2204	Building Repairs and Maintenance	15,337.00	15,337.00	.00
52-2220	Computer/Software Maintenance	2,000.00	2,000.00	.00
52-3101	General Liability Insurance	4,094.00	3,164.00	(930.00)
52-3105	Building and Property Insurance	4,776.00	4,564.00	(212.00)
52-3106	Bonds Fidelity	219.00	.00	(219.00)
52-3201	Communications	1,800.00	342.00	(1,458.00)
52-3205	Cell Phone	3,600.00	2,600.00	(1,000.00)
52-3300	Advertising	1,500.00	2,000.00	500.00
52-3400	Printing and Binding	125.00	125.00	.00
52-3500	Travel	15,000.00	15,000.00	.00
52-3505	Mileage - Non-Overnight Travel	250.00	300.00	50.00
52-3601	Dues, Certification Fees, Subscriptions	1,700.00	2,831.00	1,131.00
52-3700	Education and Training	20,595.00	20,000.00	(595.00)
52-3851	Contract Cost Allocation	2,629.02	2,698.00	68.98
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	\$77,150.02	\$74,536.00	(\$2,614.02)
<i>SUPPLIES</i>				
53-1101	Office Supplies	7,000.00	7,000.00	.00
53-1102	Uniforms	600.00	400.00	(200.00)
53-1170	Special Events Supplies	2,000.00	2,000.00	.00
53-1230	Utilities	9,529.00	9,982.00	453.00
53-1705	Intergvmt/Employee Relation Supplies	4,500.00	4,500.00	.00
53-1805	Computer Hardware / Software	1,200.00	1,400.00	200.00
53-1810	Office Equipment	.00	500.00	500.00
53-1815	Office Furniture	500.00	500.00	.00
53-1830	Other Equipment	500.00	500.00	.00
	<i>SUPPLIES Totals</i>	\$25,829.00	\$26,782.00	\$953.00
Division 1130 - Clerk of Commission				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	79,720.00	126,536.00	46,816.00
51-1300	Overtime	1,000.00	1,000.00	.00
51-2102	Medical Insurance	19,000.00	38,000.00	19,000.00
51-2103	Life Insurance	150.00	258.00	108.00
51-2200	Social Security (FICA) Contributions	4,943.00	7,846.00	2,903.00
51-2300	Medicare	1,156.00	1,835.00	679.00
51-2400	Retirement Contribution	14,629.00	23,662.00	9,033.00
51-2700	Workers Compensation	120.00	134.00	14.00
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	\$120,718.00	\$199,271.00	\$78,553.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	25.00	50.00	25.00
52-2201	Computer Maintenance	200.00	.00	(200.00)
52-2204	Building Repairs and Maintenance	3,261.00	3,260.00	(1.00)
52-2220	Computer/Software Maintenance	99,364.00	128,756.00	29,392.00
52-3101	General Liability Insurance	819.00	633.00	(186.00)
52-3105	Building and Property Insurance	706.00	970.00	264.00
52-3106	Bonds Fidelity	40.00	.00	(40.00)
52-3201	Communications	350.00	342.00	(8.00)
52-3205	Cell Phone	750.00	750.00	.00
52-3500	Travel	4,202.00	.00	(4,202.00)
52-3505	Mileage - Non-Overnight Travel	100.00	200.00	100.00
52-3601	Dues, Certification Fees, Subscriptions	329.00	360.00	31.00
52-3700	Education and Training	5,655.00	6,200.00	545.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-3851	Contract Cost Allocation	598.00	612.00	14.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$116,399.00</u>	<u>\$142,133.00</u>	<u>\$25,734.00</u>
<i>SUPPLIES</i>				
53-1102	Uniforms	200.00	200.00	.00
53-1230	Utilities	2,026.00	2,122.00	96.00
53-1810	Office Equipment	298.00	.00	(298.00)
53-1815	Office Furniture	1,380.00	600.00	(780.00)
	<i>SUPPLIES Totals</i>	<u>\$3,904.00</u>	<u>\$2,922.00</u>	<u>(\$982.00)</u>
<i>CAPITAL OUTLAYS</i>				
54-2400	Computers and Software	81,284.00	.00	(81,284.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$81,284.00</u>	<u>\$0.00</u>	<u>(\$81,284.00)</u>
	Division 1130 - Clerk of Commission Totals	<u>\$322,305.00</u>	<u>\$344,326.00</u>	<u>\$22,021.00</u>
	Department 1110 - Board of Commissioners Totals	<u>\$628,091.02</u>	<u>\$648,487.00</u>	<u>\$20,395.98</u>
Department 1320 - County Manager				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	398,224.00	390,393.00	(7,831.00)
51-2102	Medical Insurance	57,000.00	57,000.00	.00
51-2103	Life Insurance	450.00	450.00	.00
51-2200	Social Security (FICA) Contributions	22,512.00	23,522.00	1,010.00
51-2300	Medicare	5,774.00	5,661.00	(113.00)
51-2400	Retirement Contribution	63,461.00	73,003.00	9,542.00
51-2700	Workers Compensation	598.00	390.00	(208.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$548,019.00</u>	<u>\$550,419.00</u>	<u>\$2,400.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	75.00	25.00	(50.00)
52-2203	Vehicle Repairs and Maintenance	800.00	800.00	.00
52-2204	Building Repairs and Maintenance	3,261.00	3,260.00	(1.00)
52-2220	Computer/Software Maintenance	2,030.00	2,150.00	120.00
52-3101	General Liability Insurance	3,275.00	2,531.00	(744.00)
52-3103	Auto Insurance	1,584.00	1,534.00	(50.00)
52-3105	Building and Property Insurance	1,016.00	970.00	(46.00)
52-3106	Bonds Fidelity	120.00	.00	(120.00)
52-3201	Communications	1,300.00	1,656.00	356.00
52-3205	Cell Phone	2,500.00	3,000.00	500.00
52-3500	Travel	3,500.00	3,500.00	.00
52-3601	Dues, Certification Fees, Subscriptions	800.00	600.00	(200.00)
52-3700	Education and Training	4,405.00	8,076.00	3,671.00
52-3851	Contract Cost Allocation	2,166.22	2,221.00	54.78
52-3900	Other Purchased Services	17,640.00	17,640.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$44,472.22</u>	<u>\$47,963.00</u>	<u>\$3,490.78</u>
<i>SUPPLIES</i>				
53-1102	Uniforms	200.00	200.00	.00
53-1112	Employee Awards Program	28,700.00	28,700.00	.00
53-1123	Tires and Tubes	400.00	.00	(400.00)
53-1230	Utilities	2,026.00	2,122.00	96.00
53-1270	Auto Fuel	4,500.00	5,000.00	500.00
53-1705	Intergvmt/Employee Relation Supplies	17,000.00	17,000.00	.00
53-1830	Other Equipment	3,000.00	500.00	(2,500.00)
	<i>SUPPLIES Totals</i>	<u>\$55,826.00</u>	<u>\$53,522.00</u>	<u>(\$2,304.00)</u>
	Department 1320 - County Manager Totals	<u>\$648,317.22</u>	<u>\$651,904.00</u>	<u>\$3,586.78</u>
Department 1400 - Elections and Registration				
Division 1450 - Elections and Registration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	190,321.00	199,822.00	9,501.00
51-1300	Overtime	15,000.00	12,000.00	(3,000.00)
51-2102	Medical Insurance	76,000.00	76,000.00	.00
51-2103	Life Insurance	510.00	450.00	(60.00)
51-2200	Social Security (FICA) Contributions	13,738.00	13,505.00	(233.00)
51-2300	Medicare	3,214.00	3,158.00	(56.00)
51-2400	Retirement Contribution	34,924.00	37,367.00	2,443.00
51-2700	Workers Compensation	309.00	200.00	(109.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$334,016.00</u>	<u>\$342,502.00</u>	<u>\$8,486.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2130	Custodial	5,175.00	10,000.00	4,825.00
52-2201	Computer Maintenance	500.00	500.00	.00
52-2202	Equipment Repairs and Maintenance	50,000.00	50,000.00	.00
52-2204	Building Repairs and Maintenance	4,272.00	4,250.00	(22.00)
52-3101	General Liability Insurance	2,866.00	2,847.00	(19.00)
52-3105	Building and Property Insurance	1,331.00	1,271.00	(60.00)
52-3106	Bonds Fidelity	139.30	.00	(139.30)
52-3201	Communications	2,000.00	3,300.00	1,300.00
52-3203	Postage and Shipping	50,000.00	30,000.00	(20,000.00)
52-3205	Cell Phone	1,200.00	1,200.00	.00
52-3300	Advertising	9,000.00	8,000.00	(1,000.00)
52-3400	Printing and Binding	42,000.00	42,000.00	.00
52-3500	Travel	7,500.00	7,500.00	.00
52-3505	Mileage - Non-Overnight Travel	1,500.00	1,500.00	.00
52-3601	Dues, Certification Fees, Subscriptions	4,000.00	4,000.00	.00
52-3700	Education and Training	10,000.00	7,500.00	(2,500.00)
52-3851	Contract Cost Allocation	2,211.22	2,266.00	54.78
52-3852	Contract Services	229,825.00	300,000.00	70,175.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$423,619.52</u>	<u>\$476,234.00</u>	<u>\$52,614.48</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	10,000.00	8,000.00	(2,000.00)
53-1102	Uniforms	150.00	150.00	.00
53-1230	Utilities	2,654.00	10,200.00	7,546.00
53-1300	Food and Catering	500.00	500.00	.00
53-1805	Computer Hardware / Software	1,700.00	1,000.00	(700.00)
53-1810	Office Equipment	1,700.00	1,000.00	(700.00)
53-1815	Office Furniture	250.00	500.00	250.00
53-1830	Other Equipment	1,000.00	.00	(1,000.00)
	<i>SUPPLIES Totals</i>	<u>\$17,954.00</u>	<u>\$21,350.00</u>	<u>\$3,396.00</u>
<i>CAPITAL OUTLAYS</i>				
54-2400	Computers and Software	.00	2,500.00	2,500.00
54-2500	Other Equipment	600.00	.00	(600.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$600.00</u>	<u>\$2,500.00</u>	<u>\$1,900.00</u>
	Division 1450 - Elections and Registration Totals	<u>\$776,189.52</u>	<u>\$842,586.00</u>	<u>\$66,396.48</u>
	Department 1400 - Elections and Registration Totals	<u>\$776,189.52</u>	<u>\$842,586.00</u>	<u>\$66,396.48</u>
Department 1510 - Finance				
Division 1511 - Financial Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	379,219.00	393,692.00	14,473.00
51-2102	Medical Insurance	95,000.00	95,000.00	.00
51-2103	Life Insurance	738.00	744.00	6.00
51-2200	Social Security (FICA) Contributions	22,272.00	24,409.00	2,137.00
51-2300	Medicare	5,207.00	5,708.00	501.00
51-2400	Retirement Contribution	65,917.00	73,621.00	7,704.00
51-2700	Workers Compensation	539.00	394.00	(145.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$568,892.00</u>	<u>\$593,568.00</u>	<u>\$24,676.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1204	Auditor (Outside)	149,500.00	149,500.00	.00
52-1206	Employee Medical Exam	100.00	100.00	.00
52-2202	Equipment Repairs and Maintenance	100.00	.00	(100.00)
52-2204	Building Repairs and Maintenance	3,261.00	3,260.00	(1.00)
52-3101	General Liability Insurance	4,503.00	3,164.00	(1,339.00)
52-3105	Building and Property Insurance	1,016.00	970.00	(46.00)
52-3106	Bonds Fidelity	399.00	.00	(399.00)
52-3201	Communications	.00	1,656.00	1,656.00
52-3203	Postage and Shipping	1,800.00	1,800.00	.00
52-3300	Advertising	600.00	.00	(600.00)
52-3400	Printing and Binding	800.00	800.00	.00
52-3500	Travel	2,100.00	2,500.00	400.00
52-3601	Dues, Certification Fees, Subscriptions	1,435.00	2,000.00	565.00
52-3620	Bank and Credit Card Fees	31,000.00	25,000.00	(6,000.00)
52-3700	Education and Training	14,994.00	10,000.00	(4,994.00)
52-3851	Contract Cost Allocation	4,287.43	4,397.00	109.57
52-3900	Other Purchased Services	450.00	450.00	.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$216,345.43	\$205,597.00	(\$10,748.43)
<i>SUPPLIES</i>				
53-1102	Uniforms	100.00	100.00	.00
53-1230	Utilities	2,026.00	2,122.00	96.00
53-1810	Office Equipment	.00	500.00	500.00
53-1815	Office Furniture	275.00	275.00	.00
<i>SUPPLIES Totals</i>		\$2,401.00	\$2,997.00	\$596.00
Division 1511 - Financial Administration Totals		\$787,638.43	\$802,162.00	\$14,523.57
Division 1515 - Treasury				
<i>OTHER COSTS</i>				
57-1110	City of LaGrange	466,590.00	466,590.00	.00
57-1210	City of Hogansville	59,400.00	59,400.00	.00
57-1310	City of West Point	59,400.00	59,400.00	.00
<i>OTHER COSTS Totals</i>		\$585,390.00	\$585,390.00	\$0.00
Division 1515 - Treasury Totals		\$585,390.00	\$585,390.00	\$0.00
Division 1517 - Purchasing				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	145,952.00	158,187.00	12,235.00
51-2102	Medical Insurance	57,000.00	57,000.00	.00
51-2103	Life Insurance	387.00	414.00	27.00
51-2200	Social Security (FICA) Contributions	9,049.00	9,807.00	758.00
51-2300	Medicare	2,116.00	2,293.00	177.00
51-2400	Retirement Contribution	19,111.00	29,580.00	10,469.00
51-2700	Workers Compensation	219.00	158.00	(61.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$233,834.00	\$257,439.00	\$23,605.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	90.00	90.00	.00
52-2201	Computer Maintenance	150.00	150.00	.00
52-2202	Equipment Repairs and Maintenance	100.00	100.00	.00
52-2203	Vehicle Repairs and Maintenance	2,000.00	2,500.00	500.00
52-2204	Building Repairs and Maintenance	7,088.00	7,088.00	.00
52-3101	General Liability Insurance	2,456.00	1,898.00	(558.00)
52-3103	Auto Insurance	4,751.00	4,601.00	(150.00)
52-3105	Building and Property Insurance	2,208.00	2,109.00	(99.00)
52-3106	Bonds Fidelity	119.00	.00	(119.00)
52-3201	Communications	1,500.00	1,524.00	24.00
52-3203	Postage and Shipping	50.00	50.00	.00
52-3205	Cell Phone	636.00	700.00	64.00
52-3300	Advertising	100.00	100.00	.00
52-3400	Printing and Binding	200.00	200.00	.00
52-3500	Travel	1,000.00	1,600.00	600.00
52-3505	Mileage - Non-Overnight Travel	200.00	200.00	.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	1,076.00	76.00
52-3700	Education and Training	2,000.00	2,500.00	500.00
52-3851	Contract Cost Allocation	1,658.41	1,700.00	41.59
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$27,306.41	\$28,186.00	\$879.59
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,500.00	1,500.00	.00
53-1102	Uniforms	400.00	250.00	(150.00)
53-1110	Program Supplies and Materials	500.00	300.00	(200.00)
53-1123	Tires and Tubes	1,200.00	1,200.00	.00
53-1230	Utilities	4,404.00	4,613.00	209.00
53-1270	Auto Fuel	2,640.00	2,000.00	(640.00)
53-1810	Office Equipment	1,300.00	800.00	(500.00)
53-1830	Other Equipment	300.00	500.00	200.00
<i>SUPPLIES Totals</i>		\$12,244.00	\$11,163.00	(\$1,081.00)
Division 1517 - Purchasing Totals		\$273,384.41	\$296,788.00	\$23,403.59
Department 1510 - Finance Totals		\$1,646,412.84	\$1,684,340.00	\$37,927.16
Department 1530 - County Attorney				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1201	County Attorney	265,225.00	300,000.00	34,775.00
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$265,225.00	\$300,000.00	\$34,775.00
Department 1530 - County Attorney Totals		\$265,225.00	\$300,000.00	\$34,775.00
Department 1535 - Information Technology				

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
Division 1535 - Information Technology Main				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-2204	Building Repairs and Maintenance	2,273.00	.00	(2,273.00)
52-2220	Computer/Software Maintenance	287,898.00	303,426.00	15,528.00
52-3105	Building and Property Insurance	708.00	676.00	(32.00)
52-3201	Communications	7,000.00	.00	(7,000.00)
52-3851	Contract Cost Allocation	552.80	567.00	14.20
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$298,431.80</u>	<u>\$304,669.00</u>	<u>\$6,237.20</u>
<i>SUPPLIES</i>				
53-1230	Utilities	1,412.00	.00	(1,412.00)
	<i>SUPPLIES Totals</i>	<u>\$1,412.00</u>	<u>\$0.00</u>	<u>(\$1,412.00)</u>
	Division 1535 - Information Technology Main Totals	<u>\$299,843.80</u>	<u>\$304,669.00</u>	<u>\$4,825.20</u>
Division 1537 - GIS				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1309	Data Processing	185,766.89	190,783.00	5,016.11
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$185,766.89</u>	<u>\$190,783.00</u>	<u>\$5,016.11</u>
	Division 1537 - GIS Totals	<u>\$185,766.89</u>	<u>\$190,783.00</u>	<u>\$5,016.11</u>
	Department 1535 - Information Technology Totals	<u>\$485,610.69</u>	<u>\$495,452.00</u>	<u>\$9,841.31</u>
Department 1540 - Human Resources				
Division 1540 - Human Resources				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	224,648.00	293,510.00	68,862.00
51-1300	Overtime	1,000.00	1,000.00	.00
51-2102	Medical Insurance	57,000.00	76,000.00	19,000.00
51-2103	Life Insurance	423.00	493.00	70.00
51-2200	Social Security (FICA) Contributions	13,991.00	18,322.00	4,331.00
51-2300	Medicare	3,272.00	4,284.00	1,012.00
51-2400	Retirement Contribution	41,223.00	54,888.00	13,665.00
51-2700	Workers Compensation	337.00	293.00	(44.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$341,894.00</u>	<u>\$448,790.00</u>	<u>\$106,896.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1200	Professional	25,000.00	15,000.00	(10,000.00)
52-1206	Employee Medical Exam	100.00	120.00	20.00
52-1214	Employee Assistance Program	25,000.00	25,000.00	.00
52-2201	Computer Maintenance	200.00	200.00	.00
52-2202	Equipment Repairs and Maintenance	1,000.00	1,000.00	.00
52-2204	Building Repairs and Maintenance	3,372.00	5,327.00	1,955.00
52-3101	General Liability Insurance	2,456.00	1,898.00	(558.00)
52-3105	Building and Property Insurance	1,050.00	1,585.00	535.00
52-3106	Bonds Fidelity	280.00	.00	(280.00)
52-3109	First Responder PTSD Coverage	21,640.00	21,460.00	(180.00)
52-3201	Communications	1,500.00	1,980.00	480.00
52-3203	Postage and Shipping	1,000.00	1,000.00	.00
52-3205	Cell Phone	1,500.00	1,500.00	.00
52-3400	Printing and Binding	500.00	300.00	(200.00)
52-3500	Travel	1,200.00	1,200.00	.00
52-3505	Mileage - Non-Overnight Travel	500.00	500.00	.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	1,500.00	500.00
52-3700	Education and Training	27,500.00	27,500.00	.00
52-3851	Contract Cost Allocation	1,613.41	1,655.00	41.59
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$116,411.41</u>	<u>\$108,725.00</u>	<u>(\$7,686.41)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	5,000.00	5,000.00	.00
53-1102	Uniforms	200.00	200.00	.00
53-1112	Employee Awards Program	7,500.00	7,500.00	.00
53-1230	Utilities	2,095.00	3,467.00	1,372.00
53-1805	Computer Hardware / Software	2,000.00	2,000.00	.00
53-1810	Office Equipment	1,500.00	1,500.00	.00
53-1815	Office Furniture	1,500.00	1,500.00	.00
	<i>SUPPLIES Totals</i>	<u>\$19,795.00</u>	<u>\$21,167.00</u>	<u>\$1,372.00</u>
	Division 1540 - Human Resources Totals	<u>\$478,100.41</u>	<u>\$578,682.00</u>	<u>\$100,581.59</u>
Division 1542 - Payroll and Benefits				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	57,817.00	.00	(57,817.00)

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
51-1200	Part-time Employees	18,720.00	.00	(18,720.00)
51-1300	Overtime	500.00	.00	(500.00)
51-2102	Medical Insurance	19,000.00	.00	(19,000.00)
51-2103	Life Insurance	150.00	.00	(150.00)
51-2200	Social Security (FICA) Contributions	4,777.00	.00	(4,777.00)
51-2300	Medicare	1,116.00	.00	(1,116.00)
51-2400	Retirement Contribution	10,609.00	.00	(10,609.00)
51-2700	Workers Compensation	115.00	.00	(115.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$112,804.00</u>	<u>\$0.00</u>	<u>(\$112,804.00)</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	50.00	.00	(50.00)
52-2201	Computer Maintenance	200.00	.00	(200.00)
52-2204	Building Repairs and Maintenance	1,956.19	.00	(1,956.19)
52-2220	Computer/Software Maintenance	15,000.00	.00	(15,000.00)
52-3101	General Liability Insurance	818.62	.00	(818.62)
52-3105	Building and Property Insurance	609.18	.00	(609.18)
52-3106	Bonds Fidelity	250.00	.00	(250.00)
52-3400	Printing and Binding	300.00	.00	(300.00)
52-3500	Travel	300.00	.00	(300.00)
52-3505	Mileage - Non-Overnight Travel	200.00	.00	(200.00)
52-3601	Dues, Certification Fees, Subscriptions	150.00	.00	(150.00)
52-3700	Education and Training	300.00	.00	(300.00)
52-3851	Contract Cost Allocation	1,613.41	.00	(1,613.41)
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$21,747.40</u>	<u>\$0.00</u>	<u>(\$21,747.40)</u>
<i>SUPPLIES</i>				
53-1230	Utilities	1,215.38	.00	(1,215.38)
53-1805	Computer Hardware / Software	500.00	.00	(500.00)
53-1810	Office Equipment	200.00	.00	(200.00)
<i>SUPPLIES Totals</i>		<u>\$1,915.38</u>	<u>\$0.00</u>	<u>(\$1,915.38)</u>
Division 1542 - Payroll and Benefits Totals		<u>\$136,466.78</u>	<u>\$0.00</u>	<u>(\$136,466.78)</u>
Department 1540 - Human Resources Totals		<u>\$614,567.19</u>	<u>\$578,682.00</u>	<u>(\$35,885.19)</u>
Department 1545 - Tax Commissioner				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	598,635.00	625,702.00	27,067.00
51-2102	Medical Insurance	209,000.00	209,000.00	.00
51-2103	Life Insurance	1,490.00	1,548.00	58.00
51-2200	Social Security (FICA) Contributions	37,116.00	38,795.00	1,679.00
51-2300	Medicare	8,681.00	9,072.00	391.00
51-2400	Retirement Contribution	102,820.00	109,467.00	6,647.00
51-2700	Workers Compensation	1,959.00	1,427.00	(532.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$959,701.00</u>	<u>\$995,011.00</u>	<u>\$35,310.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-2202	Equipment Repairs and Maintenance	750.00	750.00	.00
52-2203	Vehicle Repairs and Maintenance	500.00	500.00	.00
52-2204	Building Repairs and Maintenance	12,748.00	12,748.00	.00
52-2220	Computer/Software Maintenance	27,200.00	28,800.00	1,600.00
52-3101	General Liability Insurance	7,368.00	6,960.00	(408.00)
52-3103	Auto Insurance	792.00	767.00	(25.00)
52-3105	Building and Property Insurance	3,970.00	3,793.00	(177.00)
52-3106	Bonds Fidelity	643.00	.00	(643.00)
52-3201	Communications	5,000.00	4,512.00	(488.00)
52-3203	Postage and Shipping	64,500.00	64,500.00	.00
52-3205	Cell Phone	1,550.00	1,550.00	.00
52-3300	Advertising	.00	400.00	400.00
52-3400	Printing and Binding	1,500.00	1,250.00	(250.00)
52-3500	Travel	4,500.00	4,500.00	.00
52-3505	Mileage - Non-Overnight Travel	250.00	250.00	.00
52-3601	Dues, Certification Fees, Subscriptions	900.00	900.00	.00
52-3700	Education and Training	2,610.00	2,500.00	(110.00)
52-3851	Contract Cost Allocation	13,833.00	14,189.00	356.00
52-3900	Other Purchased Services	26,456.00	26,480.00	24.00
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$175,170.00</u>	<u>\$175,449.00</u>	<u>\$279.00</u>
<i>SUPPLIES</i>				

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
53-1101	Office Supplies	7,875.00	7,500.00	(375.00)
53-1102	Uniforms	.00	200.00	200.00
53-1123	Tires and Tubes	200.00	200.00	.00
53-1230	Utilities	7,921.00	8,297.00	376.00
53-1270	Auto Fuel	1,300.00	1,300.00	.00
53-1805	Computer Hardware / Software	2,000.00	1,500.00	(500.00)
53-1810	Office Equipment	500.00	500.00	.00
	<i>SUPPLIES Totals</i>	<u>\$19,796.00</u>	<u>\$19,497.00</u>	<u>(\$299.00)</u>
Department 1545 - Tax Commissioner Totals		\$1,154,667.00	\$1,189,957.00	\$35,290.00
Department 1550 - Property Appraisal				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	657,804.00	650,997.00	(6,807.00)
51-1200	Part-time Employees	18,096.00	21,112.00	3,016.00
51-1300	Overtime	5,000.00	10,000.00	5,000.00
51-1400	Salaries - Board	20,000.00	23,750.00	3,750.00
51-2102	Medical Insurance	209,000.00	209,000.00	.00
51-2103	Life Insurance	1,524.00	1,520.00	(4.00)
51-2200	Social Security (FICA) Contributions	42,404.00	42,292.00	(112.00)
51-2300	Medicare	9,919.00	9,890.00	(29.00)
51-2400	Retirement Contribution	120,706.00	121,736.00	1,030.00
51-2700	Workers Compensation	6,534.00	4,727.00	(1,807.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$1,090,987.00</u>	<u>\$1,095,024.00</u>	<u>\$4,037.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1200	Professional	30,000.00	30,000.00	.00
52-1206	Employee Medical Exam	150.00	150.00	.00
52-2202	Equipment Repairs and Maintenance	6,000.00	6,000.00	.00
52-2203	Vehicle Repairs and Maintenance	2,500.00	2,500.00	.00
52-2204	Building Repairs and Maintenance	9,185.00	9,184.00	(1.00)
52-2220	Computer/Software Maintenance	27,000.00	30,000.00	3,000.00
52-3101	General Liability Insurance	8,596.00	7,277.00	(1,319.00)
52-3103	Auto Insurance	3,168.00	3,067.00	(101.00)
52-3105	Building and Property Insurance	2,861.00	2,733.00	(128.00)
52-3201	Communications	4,000.00	4,308.00	308.00
52-3203	Postage and Shipping	2,500.00	3,000.00	500.00
52-3205	Cell Phone	5,000.00	3,000.00	(2,000.00)
52-3300	Advertising	200.00	200.00	.00
52-3400	Printing and Binding	30,000.00	35,000.00	5,000.00
52-3500	Travel	18,000.00	18,000.00	.00
52-3505	Mileage - Non-Overnight Travel	300.00	300.00	.00
52-3601	Dues, Certification Fees, Subscriptions	2,500.00	2,500.00	.00
52-3700	Education and Training	10,000.00	10,000.00	.00
52-3851	Contract Cost Allocation	13,832.90	14,189.00	356.10
52-3852	Contract Services	154,561.00	166,395.00	11,834.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$330,353.90</u>	<u>\$347,803.00</u>	<u>\$17,449.10</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	3,000.00	3,000.00	.00
53-1102	Uniforms	500.00	500.00	.00
53-1113	Other Supplies & Essentials	2,500.00	2,500.00	.00
53-1123	Tires and Tubes	650.00	650.00	.00
53-1126	Parts and Supplies	300.00	300.00	.00
53-1230	Utilities	5,707.00	5,978.00	271.00
53-1270	Auto Fuel	6,000.00	6,000.00	.00
53-1400	Books and Periodicals	3,500.00	3,500.00	.00
53-1805	Computer Hardware / Software	3,000.00	3,000.00	.00
53-1815	Office Furniture	11,100.00	.00	(11,100.00)
53-1830	Other Equipment	1,800.00	1,800.00	.00
	<i>SUPPLIES Totals</i>	<u>\$38,057.00</u>	<u>\$27,228.00</u>	<u>(\$10,829.00)</u>
Department 1550 - Property Appraisal Totals		\$1,459,397.90	\$1,470,055.00	\$10,657.10
Department 1565 - General Government				
Division 1565 - General Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	158,479.00	166,434.00	7,955.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	279.00	288.00	9.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
51-2200	Social Security (FICA) Contributions	9,826.00	10,319.00	493.00
51-2300	Medicare	2,298.00	2,413.00	115.00
51-2400	Retirement Contribution	29,081.00	31,123.00	2,042.00
51-2700	Workers Compensation	237.00	166.00	(71.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$238,200.00</u>	<u>\$248,743.00</u>	<u>\$10,543.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	70.00	70.00	.00
52-2204	Building Repairs and Maintenance	327.00	326.00	(1.00)
52-3101	General Liability Insurance	.00	1,266.00	1,266.00
52-3105	Building and Property Insurance	102.00	97.00	(5.00)
52-3201	Communications	450.00	660.00	210.00
52-3205	Cell Phone	600.00	650.00	50.00
52-3500	Travel	.00	500.00	500.00
52-3505	Mileage - Non-Overnight Travel	367.00	300.00	(67.00)
52-3851	Contract Cost Allocation	1,060.61	1,088.00	27.39
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$2,976.61</u>	<u>\$4,957.00</u>	<u>\$1,980.39</u>
<i>SUPPLIES</i>				
53-1102	Uniforms	250.00	100.00	(150.00)
53-1230	Utilities	203.00	212.00	9.00
	<i>SUPPLIES Totals</i>	<u>\$453.00</u>	<u>\$312.00</u>	<u>(\$141.00)</u>
	Division 1565 - General Administration Totals	<u>\$241,629.61</u>	<u>\$254,012.00</u>	<u>\$12,382.39</u>
Division 1566 - SO D/WR - Bldg/Grounds Detail				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	77,611.00	89,536.00	11,925.00
51-1300	Overtime	1,522.00	1,522.00	.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	132.00	270.00	138.00
51-2200	Social Security (FICA) Contributions	4,906.00	5,645.00	739.00
51-2300	Medicare	1,147.00	1,320.00	173.00
51-2400	Retirement Contribution	14,242.00	17,699.00	3,457.00
51-2700	Workers Compensation	1,265.00	1,047.00	(218.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$138,825.00</u>	<u>\$155,039.00</u>	<u>\$16,214.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	200.00	200.00	.00
52-2202	Equipment Repairs and Maintenance	1,000.00	1,000.00	.00
52-2203	Vehicle Repairs and Maintenance	1,325.00	1,325.00	.00
52-3101	General Liability Insurance	1,637.25	1,266.00	(371.25)
52-3102	Law Enforcement Liability	1,355.93	1,299.00	(56.93)
52-3103	Auto Insurance	1,583.53	2,800.00	1,216.47
52-3204	Non-Telephone Communication	600.00	600.00	.00
52-3205	Cell Phone	675.00	675.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$8,376.71</u>	<u>\$9,165.00</u>	<u>\$788.29</u>
<i>SUPPLIES</i>				
53-1102	Uniforms	400.00	400.00	.00
53-1112	Employee Awards Program	50.00	50.00	.00
53-1123	Tires and Tubes	800.00	800.00	.00
53-1126	Parts and Supplies	1,300.00	1,300.00	.00
53-1270	Auto Fuel	3,450.00	3,450.00	.00
	<i>SUPPLIES Totals</i>	<u>\$6,000.00</u>	<u>\$6,000.00</u>	<u>\$0.00</u>
	Division 1566 - SO D/WR - Bldg/Grounds Detail Totals	<u>\$153,201.71</u>	<u>\$170,204.00</u>	<u>\$17,002.29</u>
Division 1567 - Building and Grounds				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	231,685.00	243,273.00	11,588.00
51-1300	Overtime	10,000.00	12,000.00	2,000.00
51-2102	Medical Insurance	76,000.00	76,000.00	.00
51-2103	Life Insurance	423.00	558.00	135.00
51-2200	Social Security (FICA) Contributions	14,985.00	15,828.00	843.00
51-2300	Medicare	3,505.00	3,701.00	196.00
51-2400	Retirement Contribution	42,513.00	45,493.00	2,980.00
51-2700	Workers Compensation	5,768.00	3,893.00	(1,875.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$384,879.00</u>	<u>\$400,746.00</u>	<u>\$15,867.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-2141	Grounds Maintenance & Improvements	55,000.00	62,000.00	7,000.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2202	Equipment Repairs and Maintenance	500.00	500.00	.00
52-2203	Vehicle Repairs and Maintenance	3,000.00	3,000.00	.00
52-2204	Building Repairs and Maintenance	39,293.00	39,292.00	(1.00)
52-2220	Computer/Software Maintenance	20,000.00	21,000.00	1,000.00
52-3101	General Liability Insurance	3,275.00	2,531.00	(744.00)
52-3103	Auto Insurance	3,168.00	3,067.00	(101.00)
52-3105	Building and Property Insurance	13,477.00	12,877.00	(600.00)
52-3201	Communications	4,632.00	996.00	(3,636.00)
52-3205	Cell Phone	3,500.00	3,500.00	.00
52-3400	Printing and Binding	100.00	100.00	.00
52-3851	Contract Cost Allocation	1,613.41	1,655.00	41.59
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$147,658.41</u>	<u>\$150,618.00</u>	<u>\$2,959.59</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,200.00	1,500.00	300.00
53-1102	Uniforms	2,000.00	2,000.00	.00
53-1107	Janitorial Supplies	12,000.00	16,000.00	4,000.00
53-1123	Tires and Tubes	1,500.00	1,500.00	.00
53-1230	Utilities	14,000.00	14,000.00	.00
53-1270	Auto Fuel	13,500.00	13,500.00	.00
53-1600	Small Equipment	2,500.00	2,500.00	.00
53-1830	Other Equipment	3,000.00	3,000.00	.00
	<i>SUPPLIES Totals</i>	<u>\$49,700.00</u>	<u>\$54,000.00</u>	<u>\$4,300.00</u>
<i>CAPITAL OUTLAYS</i>				
54-1200	Site Improvements	24,999.00	.00	(24,999.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$24,999.00</u>	<u>\$0.00</u>	<u>(\$24,999.00)</u>
	Division 1567 - Building and Grounds Totals	<u>\$607,236.41</u>	<u>\$605,364.00</u>	<u>(\$1,872.41)</u>
	Department 1565 - General Government Totals	<u>\$1,002,067.73</u>	<u>\$1,029,580.00</u>	<u>\$27,512.27</u>
	Department 1580 - Records Management			
	Division 1582 - Archive Records			
<i>OTHER COSTS</i>				
57-2001	Allocation	155,477.00	155,477.00	.00
	<i>OTHER COSTS Totals</i>	<u>\$155,477.00</u>	<u>\$155,477.00</u>	<u>\$0.00</u>
	Division 1582 - Archive Records Totals	<u>\$155,477.00</u>	<u>\$155,477.00</u>	<u>\$0.00</u>
	Department 1580 - Records Management Totals	<u>\$155,477.00</u>	<u>\$155,477.00</u>	<u>\$0.00</u>
	Department 1595 - General Association			
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-3601	Dues, Certification Fees, Subscriptions	11,000.00	11,800.00	800.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$11,000.00</u>	<u>\$11,800.00</u>	<u>\$800.00</u>
<i>OTHER COSTS</i>				
57-2001	Allocation	33,000.00	33,000.00	.00
	<i>OTHER COSTS Totals</i>	<u>\$33,000.00</u>	<u>\$33,000.00</u>	<u>\$0.00</u>
	Department 1595 - General Association Totals	<u>\$44,000.00</u>	<u>\$44,800.00</u>	<u>\$800.00</u>
	Department 1596 - Non-Departmental			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-2600	Unemployment Insurance	13,000.00	7,000.00	(6,000.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$13,000.00</u>	<u>\$7,000.00</u>	<u>(\$6,000.00)</u>
<i>SUPPLIES</i>				
53-1230	Utilities	.00	2,780.00	2,780.00
	<i>SUPPLIES Totals</i>	<u>\$0.00</u>	<u>\$2,780.00</u>	<u>\$2,780.00</u>
<i>OTHER COSTS</i>				
57-9000	Contingency	.00	360,928.00	360,928.00
	<i>OTHER COSTS Totals</i>	<u>\$0.00</u>	<u>\$360,928.00</u>	<u>\$360,928.00</u>
	Department 1596 - Non-Departmental Totals	<u>\$13,000.00</u>	<u>\$370,708.00</u>	<u>\$357,708.00</u>
	Department 2100 - Judicial Administration			
	Division 2100 - Judicial Administration Main			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	372,863.00	335,271.00	(37,592.00)
51-1200	Part-time Employees	.00	.00	.00
51-2102	Medical Insurance	100,130.00	95,000.00	(5,130.00)
51-2103	Life Insurance	612.00	645.00	33.00
51-2200	Social Security (FICA) Contributions	23,116.00	20,789.00	(2,327.00)
51-2300	Medicare	5,407.00	4,862.00	(545.00)
51-2400	Retirement Contribution	68,420.00	62,696.00	(5,724.00)
51-2700	Workers Compensation	403.00	284.00	(119.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$570,951.00	\$519,547.00	(\$51,404.00)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1202	Contract Attorney - Judicial	132,000.00	202,000.00	70,000.00
52-1206	Employee Medical Exam	100.00	80.00	(20.00)
52-2202	Equipment Repairs and Maintenance	2,820.00	2,820.00	.00
52-2204	Building Repairs and Maintenance	25,105.00	29,629.00	4,524.00
52-3101	General Liability Insurance	9,823.00	1,898.00	(7,925.00)
52-3105	Building and Property Insurance	7,158.00	8,411.00	1,253.00
52-3106	Bonds Fidelity	379.00	.00	(379.00)
52-3201	Communications	4,000.00	5,040.00	1,040.00
52-3203	Postage and Shipping	500.00	550.00	50.00
52-3400	Printing and Binding	500.00	500.00	.00
52-3500	Travel	4,524.00	4,390.00	(134.00)
52-3505	Mileage - Non-Overnight Travel	696.00	1,000.00	304.00
52-3601	Dues, Certification Fees, Subscriptions	1,320.00	2,000.00	680.00
52-3700	Education and Training	1,080.00	3,000.00	1,920.00
52-3851	Contract Cost Allocation	9,635.47	9,882.00	246.53
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$199,640.47	\$271,200.00	\$71,559.53
<i>SUPPLIES</i>				
53-1101	Office Supplies	4,000.00	4,500.00	500.00
53-1102	Uniforms	560.00	750.00	190.00
53-1111	Indigent Supplies	1,350.00	1,750.00	400.00
53-1230	Utilities	14,281.00	19,220.00	4,939.00
53-1805	Computer Hardware / Software	.00	2,000.00	2,000.00
53-1810	Office Equipment	220.00	5,000.00	4,780.00
53-1815	Office Furniture	7,296.00	2,000.00	(5,296.00)
<i>SUPPLIES Totals</i>		\$27,707.00	\$35,220.00	\$7,513.00
Division 2100 - Judicial Administration Main Totals		\$798,298.47	\$825,967.00	\$27,668.53
Division 2110 - Drug Lab				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	49,882.00	52,388.00	2,506.00
51-1200	Part-time Employees	19,897.00	6,110.00	(13,787.00)
51-2102	Medical Insurance	19,000.00	19,000.00	.00
51-2103	Life Insurance	150.00	150.00	.00
51-2200	Social Security (FICA) Contributions	5,711.00	3,250.00	(2,461.00)
51-2300	Medicare	1,335.00	765.00	(570.00)
51-2400	Retirement Contribution	9,154.00	9,797.00	643.00
51-2700	Workers Compensation	139.00	94.00	(45.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$105,268.00	\$91,554.00	(\$13,714.00)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	70.00	50.00	(20.00)
52-2202	Equipment Repairs and Maintenance	600.00	600.00	.00
52-2204	Building Repairs and Maintenance	2,863.00	2,863.00	.00
52-3101	General Liability Insurance	16,000.00	8,226.00	(7,774.00)
52-3105	Building and Property Insurance	892.00	852.00	(40.00)
52-3106	Bonds Fidelity	79.60	.00	(79.60)
52-3201	Communications	750.00	996.00	246.00
52-3203	Postage and Shipping	100.00	100.00	.00
52-3400	Printing and Binding	190.00	200.00	10.00
52-3500	Travel	250.00	250.00	.00
52-3601	Dues, Certification Fees, Subscriptions	100.00	200.00	100.00
52-3700	Education and Training	500.00	500.00	.00
52-3851	Contract Cost Allocation	2,121.22	2,176.00	54.78
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$24,515.82	\$17,013.00	(\$7,502.82)
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,700.00	1,500.00	(200.00)
53-1102	Uniforms	100.00	100.00	.00
53-1125	Drug Testing/Monitoring Supplies	120,000.00	130,000.00	10,000.00
53-1230	Utilities	1,779.00	1,863.00	84.00
53-1805	Computer Hardware / Software	700.00	1,200.00	500.00
53-1810	Office Equipment	.00	200.00	200.00
53-1815	Office Furniture	310.00	200.00	(110.00)
<i>SUPPLIES Totals</i>		\$124,589.00	\$135,063.00	\$10,474.00
Division 2110 - Drug Lab Totals		\$254,372.82	\$243,630.00	(\$10,742.82)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
Department 2100 - Judicial Administration Totals		\$1,052,671.29	\$1,069,597.00	\$16,925.71
Department 2150 - Superior Court				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1200	Part-time Employees	39,870.00	31,850.00	(8,020.00)
51-1900	Salary Supplements	65,250.00	25,740.00	(39,510.00)
51-1910	Judge's Secretary Supplement	7,200.00	7,200.00	.00
51-2200	Social Security (FICA) Contributions	2,765.00	1,975.00	(790.00)
51-2300	Medicare	644.00	462.00	(182.00)
51-2700	Workers Compensation	70.00	37.00	(33.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$115,799.00	\$67,264.00	(\$48,535.00)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-1301	Court Reporter	120,000.00	120,000.00	.00
52-1302	Interpreter/Witness/Indigent Reporter	8,000.00	8,000.00	.00
52-2202	Equipment Repairs and Maintenance	700.00	700.00	.00
52-2204	Building Repairs and Maintenance	28,655.00	30,655.00	2,000.00
52-3101	General Liability Insurance	1,228.00	1,266.00	38.00
52-3105	Building and Property Insurance	8,924.00	8,527.00	(397.00)
52-3201	Communications	3,500.00	3,504.00	4.00
52-3203	Postage and Shipping	75.00	75.00	.00
52-3301	Grand Jury Presentment	750.00	750.00	.00
52-3400	Printing and Binding	100.00	100.00	.00
52-3601	Dues, Certification Fees, Subscriptions	9,767.00	9,767.00	.00
52-3603	Jury Per Diem	200,000.00	200,000.00	.00
52-3700	Education and Training	453.00	500.00	47.00
52-3851	Contract Cost Allocation	10,786.08	11,060.00	273.92
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$393,038.08	\$395,004.00	\$1,965.92
<i>SUPPLIES</i>				
53-1101	Office Supplies	926.00	1,500.00	574.00
53-1230	Utilities	17,804.00	18,651.00	847.00
53-1300	Food and Catering	74.00	.00	(74.00)
53-1815	Office Furniture	.00	.00	.00
<i>SUPPLIES Totals</i>		\$18,804.00	\$20,151.00	\$1,347.00
Department 2150 - Superior Court Totals		\$527,641.08	\$482,419.00	(\$45,222.08)
Department 2180 - Clerk of Courts				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	569,458.00	587,998.00	18,540.00
51-1200	Part-time Employees	65,570.00	110,663.00	45,093.00
51-1300	Overtime	26,400.00	26,400.00	.00
51-1450	Board - Equalization	10,500.00	3,500.00	(7,000.00)
51-2102	Medical Insurance	228,000.00	228,000.00	.00
51-2103	Life Insurance	1,476.00	1,518.00	42.00
51-2200	Social Security (FICA) Contributions	41,225.00	45,032.00	3,807.00
51-2300	Medicare	9,643.00	11,781.00	2,138.00
51-2400	Retirement Contribution	104,496.00	114,892.00	10,396.00
51-2700	Workers Compensation	953.00	700.00	(253.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$1,057,721.00	\$1,130,484.00	\$72,763.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	150.00	150.00	.00
52-2204	Building Repairs and Maintenance	23,866.00	23,866.00	.00
52-2220	Computer/Software Maintenance	39,000.00	39,000.00	.00
52-3101	General Liability Insurance	10,233.00	8,542.00	(1,691.00)
52-3105	Building and Property Insurance	7,433.00	7,102.00	(331.00)
52-3106	Bonds Fidelity	1,167.00	650.00	(517.00)
52-3201	Communications	6,000.00	6,162.00	162.00
52-3203	Postage and Shipping	12,000.00	10,000.00	(2,000.00)
52-3300	Advertising	300.00	150.00	(150.00)
52-3400	Printing and Binding	4,500.00	4,500.00	.00
52-3500	Travel	4,000.00	4,000.00	.00
52-3505	Mileage - Non-Overnight Travel	1,100.00	1,200.00	100.00
52-3601	Dues, Certification Fees, Subscriptions	3,200.00	3,100.00	(100.00)
52-3700	Education and Training	1,150.00	1,250.00	100.00
52-3851	Contract Cost Allocation	26,515.19	27,201.00	685.81
52-3900	Other Purchased Services	48,000.00	42,000.00	(6,000.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$188,614.19	\$178,873.00	(\$9,741.19)
<i>SUPPLIES</i>				
53-1101	Office Supplies	9,500.00	9,500.00	.00
53-1102	Uniforms	280.00	500.00	220.00
53-1230	Utilities	14,828.00	15,534.00	706.00
<i>SUPPLIES Totals</i>		\$24,608.00	\$25,534.00	\$926.00
Department 2180 - Clerk of Courts Totals		\$1,270,943.19	\$1,334,891.00	\$63,947.81
Department 2200 - District Attorney				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-2204	Building Repairs and Maintenance	14,297.00	14,296.00	(1.00)
52-3105	Building and Property Insurance	4,453.00	4,254.00	(199.00)
52-3201	Communications	1,500.00	1,824.00	324.00
52-3851	Contract Cost Allocation	15,910.00	16,320.00	410.00
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$36,160.00	\$36,694.00	\$534.00
<i>SUPPLIES</i>				
53-1230	Utilities	8,883.00	9,305.00	422.00
<i>SUPPLIES Totals</i>		\$8,883.00	\$9,305.00	\$422.00
<i>OTHER COSTS</i>				
57-2001	Allocation	1,352,706.00	1,552,706.00	200,000.00
<i>OTHER COSTS Totals</i>		\$1,352,706.00	\$1,552,706.00	\$200,000.00
Department 2200 - District Attorney Totals		\$1,397,749.00	\$1,598,705.00	\$200,956.00
Department 2300 - State Court				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	181,409.00	183,497.00	2,088.00
51-1200	Part-time Employees	6,370.00	12,740.00	6,370.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	276.00	282.00	6.00
51-2200	Social Security (FICA) Contributions	11,643.00	18,121.00	6,478.00
51-2300	Medicare	2,722.00	3,635.00	913.00
51-2400	Retirement Contribution	33,288.00	34,314.00	1,026.00
51-2700	Workers Compensation	282.00	196.00	(86.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$273,990.00	\$290,785.00	\$16,795.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1202	Contract Attorney - Judicial	2,200.00	2,200.00	.00
52-1206	Employee Medical Exam	35.00	40.00	5.00
52-1301	Court Reporter	40,000.00	45,000.00	5,000.00
52-1302	Interpreter/Witness/Indigent Reporter	13,580.00	14,000.00	420.00
52-2202	Equipment Repairs and Maintenance	500.00	500.00	.00
52-2204	Building Repairs and Maintenance	11,148.00	11,147.00	(1.00)
52-3101	General Liability Insurance	2,866.00	2,531.00	(335.00)
52-3105	Building and Property Insurance	3,472.00	3,317.00	(155.00)
52-3201	Communications	1,600.00	1,992.00	392.00
52-3203	Postage and Shipping	100.00	250.00	150.00
52-3400	Printing and Binding	100.00	500.00	400.00
52-3500	Travel	750.00	750.00	.00
52-3601	Dues, Certification Fees, Subscriptions	3,000.00	3,000.00	.00
52-3603	Jury Per Diem	60,000.00	60,000.00	.00
52-3700	Education and Training	1,000.00	1,000.00	.00
52-3851	Contract Cost Allocation	4,242.43	4,352.00	109.57
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$144,593.43	\$150,579.00	\$5,985.57
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,000.00	1,000.00	.00
53-1102	Uniforms	.00	200.00	200.00
53-1230	Utilities	6,926.00	7,255.00	329.00
53-1805	Computer Hardware / Software	620.00	1,200.00	580.00
53-1810	Office Equipment	.00	200.00	200.00
53-1815	Office Furniture	.00	200.00	200.00
<i>SUPPLIES Totals</i>		\$8,546.00	\$10,055.00	\$1,509.00
Department 2300 - State Court Totals		\$427,129.43	\$451,419.00	\$24,289.57
Department 2350 - Solicitor				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	464,077.00	403,008.00	(61,069.00)
51-1200	Part-time Employees	12,560.00	37,000.00	24,440.00
51-2102	Medical Insurance	137,750.00	156,750.00	19,000.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
51-2103	Life Insurance	884.00	896.00	12.00
51-2200	Social Security (FICA) Contributions	31,934.00	38,872.00	6,938.00
51-2300	Medicare	7,467.00	9,091.00	1,624.00
51-2400	Retirement Contribution	85,157.00	100,802.00	15,645.00
51-2700	Workers Compensation	453.00	1,022.00	569.00
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$740,282.00</u>	<u>\$747,441.00</u>	<u>\$7,159.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1202	Contract Attorney - Judicial	38,400.00	30,000.00	(8,400.00)
52-1206	Employee Medical Exam	200.00	100.00	(100.00)
52-2202	Equipment Repairs and Maintenance	2,700.00	2,700.00	.00
52-2204	Building Repairs and Maintenance	9,602.00	9,602.00	.00
52-3101	General Liability Insurance	6,140.00	4,746.00	(1,394.00)
52-3105	Building and Property Insurance	2,991.00	2,857.00	(134.00)
52-3201	Communications	4,300.00	4,380.00	80.00
52-3203	Postage and Shipping	3,000.00	3,000.00	.00
52-3205	Cell Phone	540.00	600.00	60.00
52-3400	Printing and Binding	800.00	800.00	.00
52-3500	Travel	4,000.00	4,000.00	.00
52-3601	Dues, Certification Fees, Subscriptions	1,200.00	1,200.00	.00
52-3700	Education and Training	950.00	950.00	.00
52-3851	Contract Cost Allocation	6,363.65	6,528.00	164.35
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$81,186.65</u>	<u>\$71,463.00</u>	<u>(\$9,723.65)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	3,502.00	3,000.00	(502.00)
53-1230	Utilities	5,966.00	6,250.00	284.00
53-1805	Computer Hardware / Software	2,500.00	2,500.00	.00
53-1810	Office Equipment	498.00	1,000.00	502.00
53-1815	Office Furniture	.00	500.00	500.00
	<i>SUPPLIES Totals</i>	<u>\$12,466.00</u>	<u>\$13,250.00</u>	<u>\$784.00</u>
	Department 2350 - Solicitor Totals	<u>\$833,934.65</u>	<u>\$832,154.00</u>	<u>(\$1,780.65)</u>
Department 2400 - Magistrate Court				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	376,359.00	390,514.00	14,155.00
51-1200	Part-time Employees	48,295.00	48,295.00	.00
51-2102	Medical Insurance	114,000.00	114,000.00	.00
51-2103	Life Insurance	770.00	801.00	31.00
51-2200	Social Security (FICA) Contributions	26,328.00	27,207.00	879.00
51-2300	Medicare	6,157.00	6,362.00	205.00
51-2400	Retirement Contribution	42,227.00	44,302.00	2,075.00
51-2700	Workers Compensation	743.00	439.00	(304.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$614,879.00</u>	<u>\$631,920.00</u>	<u>\$17,041.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	80.00	(20.00)
52-1302	Interpreter/Witness/Indigent Reporter	5,800.00	6,500.00	700.00
52-2202	Equipment Repairs and Maintenance	700.00	700.00	.00
52-2204	Building Repairs and Maintenance	21,771.00	20,946.00	(825.00)
52-2220	Computer/Software Maintenance	36,000.00	36,000.00	.00
52-3101	General Liability Insurance	4,503.00	4,113.00	(390.00)
52-3105	Building and Property Insurance	5,900.00	5,638.00	(262.00)
52-3106	Bonds Fidelity	600.00	.00	(600.00)
52-3201	Communications	2,300.00	2,136.00	(164.00)
52-3203	Postage and Shipping	2,000.00	2,000.00	.00
52-3400	Printing and Binding	1,800.00	2,500.00	700.00
52-3500	Travel	1,200.00	2,000.00	800.00
52-3601	Dues, Certification Fees, Subscriptions	5,000.00	5,000.00	.00
52-3700	Education and Training	1,000.00	1,000.00	.00
52-3851	Contract Cost Allocation	8,022.06	8,228.00	205.94
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$96,696.06</u>	<u>\$96,841.00</u>	<u>\$144.94</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	3,432.00	4,000.00	568.00
53-1102	Uniforms	300.00	500.00	200.00
53-1230	Utilities	11,771.00	12,332.00	561.00
53-1805	Computer Hardware / Software	815.00	1,200.00	385.00
53-1810	Office Equipment	1,128.00	500.00	(628.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
53-1815	Office Furniture	.00	2,500.00	2,500.00
	<i>SUPPLIES Totals</i>	\$17,446.00	\$21,032.00	\$3,586.00
<i>CAPITAL OUTLAYS</i>				
54-2510	Office Equipment	.00	250.00	250.00
	<i>CAPITAL OUTLAYS Totals</i>	\$0.00	\$250.00	\$250.00
	Department 2400 - Magistrate Court Totals	\$729,021.06	\$750,043.00	\$21,021.94
	Department 2450 - Probate Court			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	268,512.00	277,427.00	8,915.00
51-2102	Medical Insurance	95,000.00	95,000.00	.00
51-2103	Life Insurance	678.00	699.00	21.00
51-2200	Social Security (FICA) Contributions	16,648.00	17,200.00	552.00
51-2300	Medicare	3,894.00	4,023.00	129.00
51-2400	Retirement Contribution	49,271.00	51,878.00	2,607.00
51-2700	Workers Compensation	403.00	278.00	(125.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	\$434,406.00	\$446,505.00	\$12,099.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-1213	Lunacy Hearing Fees	1,325.00	1,325.00	.00
52-2202	Equipment Repairs and Maintenance	675.00	675.00	.00
52-2204	Building Repairs and Maintenance	27,925.00	27,925.00	.00
52-2220	Computer/Software Maintenance	6,600.00	6,000.00	(600.00)
52-3101	General Liability Insurance	4,094.00	3,797.00	(297.00)
52-3105	Building and Property Insurance	8,697.00	8,310.00	(387.00)
52-3106	Bonds Fidelity	850.00	850.00	.00
52-3201	Communications	2,200.00	1,812.00	(388.00)
52-3203	Postage and Shipping	3,900.00	3,900.00	.00
52-3400	Printing and Binding	345.00	345.00	.00
52-3500	Travel	2,375.00	2,375.00	.00
52-3505	Mileage - Non-Overnight Travel	75.00	275.00	200.00
52-3601	Dues, Certification Fees, Subscriptions	2,625.00	4,000.00	1,375.00
52-3700	Education and Training	1,400.00	1,400.00	.00
52-3851	Contract Cost Allocation	5,393.04	5,530.00	136.96
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	\$68,579.04	\$68,619.00	\$39.96
<i>SUPPLIES</i>				
53-1101	Office Supplies	4,000.00	2,600.00	(1,400.00)
53-1102	Uniforms	300.00	300.00	.00
53-1230	Utilities	17,350.00	18,176.00	826.00
53-1400	Books and Periodicals	.00	575.00	575.00
53-1805	Computer Hardware / Software	.00	1,000.00	1,000.00
53-1810	Office Equipment	.00	400.00	400.00
53-1815	Office Furniture	.00	350.00	350.00
	<i>SUPPLIES Totals</i>	\$21,650.00	\$23,401.00	\$1,751.00
	Department 2450 - Probate Court Totals	\$524,635.04	\$538,525.00	\$13,889.96
	Department 2600 - Juvenile Justice			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	646,210.00	653,277.00	7,067.00
51-1200	Part-time Employees	39,312.00	21,112.00	(18,200.00)
51-1300	Overtime	2,500.00	3,000.00	500.00
51-2102	Medical Insurance	171,000.00	171,000.00	.00
51-2103	Life Insurance	1,182.00	1,255.00	73.00
51-2200	Social Security (FICA) Contributions	41,531.00	41,999.00	468.00
51-2300	Medicare	9,711.00	9,825.00	114.00
51-2400	Retirement Contribution	118,580.00	122,164.00	3,584.00
51-2700	Workers Compensation	1,002.00	674.00	(328.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	\$1,031,028.00	\$1,024,306.00	(\$6,722.00)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1202	Contract Attorney - Judicial	292,000.00	322,000.00	30,000.00
52-1206	Employee Medical Exam	100.00	100.00	.00
52-1301	Court Reporter	500.00	500.00	.00
52-1302	Interpreter/Witness/Indigent Reporter	2,910.00	3,000.00	90.00
52-2202	Equipment Repairs and Maintenance	1,968.00	1,755.00	(213.00)
52-2203	Vehicle Repairs and Maintenance	400.00	400.00	.00
52-2204	Building Repairs and Maintenance	41,693.00	41,693.00	.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2220	Computer/Software Maintenance	20,000.00	21,074.00	1,074.00
52-3101	General Liability Insurance	6,959.00	6,011.00	(948.00)
52-3103	Auto Insurance	792.00	767.00	(25.00)
52-3105	Building and Property Insurance	12,990.00	12,412.00	(578.00)
52-3106	Bonds Fidelity	419.00	.00	(419.00)
52-3201	Communications	4,800.00	4,458.00	(342.00)
52-3203	Postage and Shipping	2,160.00	2,160.00	.00
52-3205	Cell Phone	2,000.00	2,000.00	.00
52-3400	Printing and Binding	729.00	347.00	(382.00)
52-3500	Travel	4,800.00	4,800.00	.00
52-3505	Mileage - Non-Overnight Travel	325.00	100.00	(225.00)
52-3601	Dues, Certification Fees, Subscriptions	1,641.00	1,102.00	(539.00)
52-3700	Education and Training	1,979.00	1,979.00	.00
52-3851	Contract Cost Allocation	8,202.06	8,408.00	205.94
52-3900	Other Purchased Services	24,000.00	24,000.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$431,367.06</u>	<u>\$459,066.00</u>	<u>\$27,698.94</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	3,900.00	4,000.00	100.00
53-1102	Uniforms	353.00	.00	(353.00)
53-1110	Program Supplies and Materials	680.00	680.00	.00
53-1112	Employee Awards Program	500.00	.00	(500.00)
53-1123	Tires and Tubes	400.00	400.00	.00
53-1230	Utilities	25,904.00	27,137.00	1,233.00
53-1270	Auto Fuel	350.00	200.00	(150.00)
53-1805	Computer Hardware / Software	2,700.00	2,700.00	.00
53-1810	Office Equipment	130.00	.00	(130.00)
53-1815	Office Furniture	940.00	.00	(940.00)
	<i>SUPPLIES Totals</i>	<u>\$35,857.00</u>	<u>\$35,117.00</u>	<u>(\$740.00)</u>
	Department 2600 - Juvenile Justice Totals	<u>\$1,498,252.06</u>	<u>\$1,518,489.00</u>	<u>\$20,236.94</u>
Department 2800 - Public Defender				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-2130	Custodial	4,200.00	4,200.00	.00
52-2202	Equipment Repairs and Maintenance	1,275.00	1,275.00	.00
52-3105	Building and Property Insurance	630.00	601.00	(29.00)
52-3201	Communications	3,200.00	2,652.00	(548.00)
52-3203	Postage and Shipping	600.00	600.00	.00
52-3400	Printing and Binding	100.00	100.00	.00
52-3601	Dues, Certification Fees, Subscriptions	2,100.00	2,100.00	.00
52-3851	Contract Cost Allocation	3,047.00	3,129.00	82.00
52-3910	Court Costs and Other Evidence Charges	100.00	100.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$15,252.00</u>	<u>\$14,757.00</u>	<u>(\$495.00)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,725.00	3,325.00	600.00
53-1230	Utilities	3,300.00	3,400.00	100.00
53-1810	Office Equipment	3,259.00	3,194.00	(65.00)
53-1815	Office Furniture	140.00	.00	(140.00)
	<i>SUPPLIES Totals</i>	<u>\$9,424.00</u>	<u>\$9,919.00</u>	<u>\$495.00</u>
<i>OTHER COSTS</i>				
57-2001	Allocation	792,226.00	870,301.00	78,075.00
	<i>OTHER COSTS Totals</i>	<u>\$792,226.00</u>	<u>\$870,301.00</u>	<u>\$78,075.00</u>
	Department 2800 - Public Defender Totals	<u>\$816,902.00</u>	<u>\$894,977.00</u>	<u>\$78,075.00</u>
Department 3300 - Sheriff				
Division 3310 - Sheriff Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	5,745,363.00	6,207,425.00	462,062.00
51-1200	Part-time Employees	45,000.00	108,576.00	63,576.00
51-1300	Overtime	250,000.00	250,000.00	.00
51-2102	Medical Insurance	1,824,000.00	1,881,000.00	57,000.00
51-2103	Life Insurance	13,672.00	13,632.00	(40.00)
51-2200	Social Security (FICA) Contributions	372,109.00	397,792.00	25,683.00
51-2300	Medicare	88,091.00	93,034.00	4,943.00
51-2400	Retirement Contribution	1,055,236.00	1,218,545.00	163,309.00
51-2700	Workers Compensation	89,547.00	67,663.00	(21,884.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$9,483,018.00</u>	<u>\$10,237,667.00</u>	<u>\$754,649.00</u>

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	4,500.00	5,000.00	500.00
52-2201	Computer Maintenance	500.00	500.00	.00
52-2202	Equipment Repairs and Maintenance	14,750.00	15,500.00	750.00
52-2203	Vehicle Repairs and Maintenance	200,000.00	200,000.00	.00
52-2204	Building Repairs and Maintenance	40,806.00	40,806.00	.00
52-2206	Boat Repair and Maintenance	1,000.00	5,000.00	4,000.00
52-2220	Computer/Software Maintenance	214,129.00	295,329.00	81,200.00
52-3101	General Liability Insurance	64,672.00	49,988.00	(14,684.00)
52-3102	Law Enforcement Liability	60,339.00	57,825.00	(2,514.00)
52-3103	Auto Insurance	81,438.00	78,870.00	(2,568.00)
52-3105	Building and Property Insurance	80,568.00	76,986.00	(3,582.00)
52-3106	Bonds Fidelity	1,300.00	.00	(1,300.00)
52-3201	Communications	29,532.00	29,532.00	.00
52-3203	Postage and Shipping	5,000.00	6,500.00	1,500.00
52-3204	Non-Telephone Communication	2,500.00	3,500.00	1,000.00
52-3205	Cell Phone	43,000.00	43,000.00	.00
52-3300	Advertising	250.00	250.00	.00
52-3400	Printing and Binding	1,000.00	1,000.00	.00
52-3500	Travel	12,000.00	19,113.00	7,113.00
52-3601	Dues, Certification Fees, Subscriptions	4,500.00	4,500.00	.00
52-3602	Vehicle Tag and Title	550.00	550.00	.00
52-3605	Motor Vehicle Impact Fee - GA,DOR	100.00	100.00	.00
52-3615	Georgia Sheriffs Assoc Database Fee	500.00	.00	(500.00)
52-3700	Education and Training	16,500.00	16,861.00	361.00
52-3851	Contract Cost Allocation	41,075.00	42,171.00	1,096.00
52-3900	Other Purchased Services	22,200.00	24,201.00	2,001.00
52-3930	Travel for Prisoners	2,500.00	2,500.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$945,209.00</u>	<u>\$1,019,582.00</u>	<u>\$74,373.00</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	12,000.00	13,000.00	1,000.00
53-1102	Uniforms	27,000.00	32,000.00	5,000.00
53-1108	Tactical Defense Supplies	55,000.00	115,000.00	60,000.00
53-1109	Medical Rescue Supplies	.00	.00	.00
53-1110	Program Supplies and Materials	10,000.00	10,000.00	.00
53-1114	Intoximeter Supplies	500.00	500.00	.00
53-1123	Tires and Tubes	37,000.00	40,000.00	3,000.00
53-1175	US DOJ Bulletproof Vest	3,000.00	3,000.00	.00
53-1230	Utilities	25,268.00	23,956.00	(1,312.00)
53-1270	Auto Fuel	381,000.00	453,000.00	72,000.00
53-1301	Food Table Supplies	1,000.00	1,000.00	.00
53-1701	Buy Money	3,500.00	3,500.00	.00
53-1805	Computer Hardware / Software	6,200.00	5,000.00	(1,200.00)
53-1815	Office Furniture	6,500.00	5,000.00	(1,500.00)
53-1830	Other Equipment	163,713.00	10,000.00	(153,713.00)
	<i>SUPPLIES Totals</i>	<u>\$731,681.00</u>	<u>\$714,956.00</u>	<u>(\$16,725.00)</u>
	Division 3310 - Sheriff Administration Totals	\$11,159,908.00	\$11,972,205.00	\$812,297.00
	Division 3326 - Jail Operations			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	2,950,922.00	3,021,722.00	70,800.00
51-1300	Overtime	500,000.00	500,000.00	.00
51-2102	Medical Insurance	1,140,000.00	1,121,000.00	(19,000.00)
51-2103	Life Insurance	7,692.00	7,644.00	(48.00)
51-2200	Social Security (FICA) Contributions	193,872.00	218,346.00	24,474.00
51-2300	Medicare	50,034.00	51,062.00	1,028.00
51-2400	Retirement Contribution	531,807.00	682,922.00	151,115.00
51-2700	Workers Compensation	46,402.00	33,324.00	(13,078.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$5,420,729.00</u>	<u>\$5,636,020.00</u>	<u>\$215,291.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	3,000.00	3,000.00	.00
52-1208	Medical Fees	2,000,000.00	2,000,000.00	.00
52-2141	Grounds Maintenance & Improvements	500.00	500.00	.00
52-2201	Computer Maintenance	500.00	500.00	.00
52-2202	Equipment Repairs and Maintenance	32,000.00	32,000.00	.00

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2204	Building Repairs and Maintenance	231,260.00	191,260.00	(40,000.00)
52-2220	Computer/Software Maintenance	11,866.00	14,066.00	2,200.00
52-3101	General Liability Insurance	41,750.00	32,271.00	(9,479.00)
52-3102	Law Enforcement Liability	41,356.00	39,633.00	(1,723.00)
52-3201	Communications	10,920.00	10,920.00	.00
52-3203	Postage and Shipping	100.00	100.00	.00
52-3204	Non-Telephone Communication	1,000.00	1,000.00	.00
52-3205	Cell Phone	1,000.00	1,000.00	.00
52-3400	Printing and Binding	150.00	150.00	.00
52-3500	Travel	7,500.00	7,500.00	.00
52-3601	Dues, Certification Fees, Subscriptions	3,050.00	500.00	(2,550.00)
52-3606	Prison Housing - Other	1,000.00	1,000.00	.00
52-3700	Education and Training	9,860.00	9,860.00	.00
52-3900	Other Purchased Services	2,500.00	.00	(2,500.00)
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$2,399,312.00</u>	<u>\$2,345,260.00</u>	<u>(\$54,052.00)</u>
SUPPLIES				
53-1101	Office Supplies	7,000.00	7,000.00	.00
53-1102	Uniforms	12,500.00	15,000.00	2,500.00
53-1103	Protective Clothing	500.00	500.00	.00
53-1105	Inmate Supplies	32,500.00	32,500.00	.00
53-1107	Janitorial Supplies	58,000.00	55,000.00	(3,000.00)
53-1108	Tactical Defense Supplies	.00	1,000.00	1,000.00
53-1114	Intoximeter Supplies	500.00	500.00	.00
53-1230	Utilities	497,500.00	550,000.00	52,500.00
53-1301	Food Table Supplies	922,000.00	1,000,000.00	78,000.00
53-1600	Small Equipment	1,200.00	1,200.00	.00
53-1805	Computer Hardware / Software	3,400.00	1,200.00	(2,200.00)
53-1815	Office Furniture	3,000.00	3,000.00	.00
53-1830	Other Equipment	3,500.00	4,500.00	1,000.00
<i>SUPPLIES Totals</i>		<u>\$1,541,600.00</u>	<u>\$1,671,400.00</u>	<u>\$129,800.00</u>
Division 3326 - Jail Operations Totals		<u>\$9,361,641.00</u>	<u>\$9,652,680.00</u>	<u>\$291,039.00</u>
Division 3395 - S/O - Detail & Work Release				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	547,643.00	554,764.00	7,121.00
51-1300	Overtime	30,450.00	30,450.00	.00
51-2102	Medical Insurance	190,000.00	190,000.00	.00
51-2103	Life Insurance	1,407.00	1,382.00	(25.00)
51-2200	Social Security (FICA) Contributions	35,843.00	36,282.00	439.00
51-2300	Medicare	8,381.00	8,486.00	105.00
51-2400	Retirement Contribution	100,494.00	113,631.00	13,137.00
51-2700	Workers Compensation	8,928.00	6,489.00	(2,439.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$923,146.00</u>	<u>\$941,484.00</u>	<u>\$18,338.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	250.00	250.00	.00
52-1208	Medical Fees	4,000.00	4,000.00	.00
52-2201	Computer Maintenance	25.00	125.00	100.00
52-2202	Equipment Repairs and Maintenance	8,800.00	8,800.00	.00
52-2203	Vehicle Repairs and Maintenance	2,150.00	2,150.00	.00
52-2204	Building Repairs and Maintenance	26,000.00	26,000.00	.00
52-2220	Computer/Software Maintenance	2,999.00	3,100.00	101.00
52-3101	General Liability Insurance	8,186.24	6,328.00	(1,858.24)
52-3102	Law Enforcement Liability	6,779.66	6,497.00	(282.66)
52-3103	Auto Insurance	1,583.53	1,534.00	(49.53)
52-3105	Building and Property Insurance	36,435.49	34,816.00	(1,619.49)
52-3106	Bonds Fidelity	79.60	.00	(79.60)
52-3201	Communications	7,680.00	7,680.00	.00
52-3203	Postage and Shipping	1.00	.00	(1.00)
52-3205	Cell Phone	2,000.00	2,000.00	.00
52-3700	Education and Training	500.00	500.00	.00
52-3851	Contract Cost Allocation	3,554.63	3,651.00	96.37
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$111,024.15</u>	<u>\$107,431.00</u>	<u>(\$3,593.15)</u>
SUPPLIES				
53-1101	Office Supplies	1,250.00	1,250.00	.00
53-1102	Uniforms	2,000.00	2,000.00	.00

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
53-1104	Inmate Clothing	500.00	500.00	.00
53-1105	Inmate Supplies	2,500.00	2,500.00	.00
53-1107	Janitorial Supplies	1,500.00	1,500.00	.00
53-1114	Intoximeter Supplies	1,600.00	1,600.00	.00
53-1123	Tires and Tubes	900.00	900.00	.00
53-1125	Drug Testing/Monitoring Supplies	2,500.00	2,500.00	.00
53-1230	Utilities	115,000.00	115,000.00	.00
53-1270	Auto Fuel	2,952.00	2,952.00	.00
53-1301	Food Table Supplies	72,000.00	72,000.00	.00
53-1805	Computer Hardware / Software	300.00	300.00	.00
53-1815	Office Furniture	900.00	900.00	.00
	<i>SUPPLIES Totals</i>	<u>\$203,902.00</u>	<u>\$203,902.00</u>	<u>\$0.00</u>
	Division 3395 - S/O - Detail & Work Release Totals	<u>\$1,238,072.15</u>	<u>\$1,252,817.00</u>	<u>\$14,744.85</u>
	Department 3300 - Sheriff Totals	<u>\$21,759,621.15</u>	<u>\$22,877,702.00</u>	<u>\$1,118,080.85</u>
Department 3500 - Fire and Rescue				
Division 3510 - Fire Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	3,817,486.00	4,225,842.00	408,356.00
51-1200	Part-time Employees	75,000.00	.00	(75,000.00)
51-1300	Overtime	375,000.00	425,000.00	50,000.00
51-2102	Medical Insurance	1,292,000.00	1,349,000.00	57,000.00
51-2103	Life Insurance	9,742.00	10,065.00	323.00
51-2200	Social Security (FICA) Contributions	260,300.00	273,450.00	13,150.00
51-2300	Medicare	64,466.00	67,450.00	2,984.00
51-2400	Retirement Contribution	690,788.00	813,331.00	122,543.00
51-2700	Workers Compensation	56,089.00	38,005.00	(18,084.00)
51-2910	Firefighter Cancer Ins HB 146	10,000.00	12,000.00	2,000.00
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$6,650,871.00</u>	<u>\$7,214,143.00</u>	<u>\$563,272.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	1,200.00	1,200.00	.00
52-2141	Grounds Maintenance & Improvements	3,000.00	4,500.00	1,500.00
52-2202	Equipment Repairs and Maintenance	40,000.00	50,000.00	10,000.00
52-2203	Vehicle Repairs and Maintenance	76,173.00	75,000.00	(1,173.00)
52-2204	Building Repairs and Maintenance	32,000.00	40,000.00	8,000.00
52-2206	Boat Repair and Maintenance	4,500.00	3,500.00	(1,000.00)
52-2220	Computer/Software Maintenance	5,553.00	5,553.00	.00
52-2310	Rental of Land and Buildings	1,600.00	2,000.00	400.00
52-3101	General Liability Insurance	52,392.00	44,926.00	(7,466.00)
52-3103	Auto Insurance	168,420.00	163,108.00	(5,312.00)
52-3105	Building and Property Insurance	31,603.00	30,198.00	(1,405.00)
52-3106	Bonds Fidelity	40.00	.00	(40.00)
52-3201	Communications	30,000.00	30,000.00	.00
52-3203	Postage and Shipping	150.00	150.00	.00
52-3204	Non-Telephone Communication	4,000.00	4,000.00	.00
52-3205	Cell Phone	7,500.00	7,500.00	.00
52-3400	Printing and Binding	225.00	225.00	.00
52-3500	Travel	1,500.00	3,500.00	2,000.00
52-3505	Mileage - Non-Overnight Travel	100.00	.00	(100.00)
52-3601	Dues, Certification Fees, Subscriptions	4,000.00	4,000.00	.00
52-3700	Education and Training	5,727.00	15,000.00	9,273.00
52-3851	Contract Cost Allocation	15,235.00	15,645.00	410.00
52-3900	Other Purchased Services	35,000.00	71,000.00	36,000.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$519,918.00</u>	<u>\$571,005.00</u>	<u>\$51,087.00</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,200.00	2,200.00	.00
53-1102	Uniforms	36,000.00	37,000.00	1,000.00
53-1103	Protective Clothing	50,000.00	50,000.00	.00
53-1107	Janitorial Supplies	5,500.00	5,500.00	.00
53-1109	Medical Rescue Supplies	40,000.00	25,000.00	(15,000.00)
53-1110	Program Supplies and Materials	2,000.00	2,500.00	500.00
53-1112	Employee Awards Program	10,000.00	12,000.00	2,000.00
53-1113	Other Supplies & Essentials	5,000.00	5,000.00	.00
53-1120	Hazardous Materials Agents	5,000.00	12,000.00	7,000.00
53-1123	Tires and Tubes	18,000.00	23,000.00	5,000.00

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
53-1230	Utilities	60,000.00	65,000.00	5,000.00
53-1240	Bottled Gas	9,000.00	9,000.00	.00
53-1270	Auto Fuel	100,600.00	108,100.00	7,500.00
53-1300	Food and Catering	2,500.00	2,500.00	.00
53-1400	Books and Periodicals	1,000.00	1,000.00	.00
53-1805	Computer Hardware / Software	5,000.00	5,000.00	.00
53-1810	Office Equipment	5,500.00	500.00	(5,000.00)
53-1815	Office Furniture	2,500.00	2,500.00	.00
53-1830	Other Equipment	1,000.00	2,000.00	1,000.00
	<i>SUPPLIES Totals</i>	<u>\$360,800.00</u>	<u>\$369,800.00</u>	<u>\$9,000.00</u>
CAPITAL OUTLAYS				
54-2500	Other Equipment	74,750.00	.00	(74,750.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$74,750.00</u>	<u>\$0.00</u>	<u>(\$74,750.00)</u>
Division 3510 - Fire Administration Totals		<u>\$7,606,339.00</u>	<u>\$8,154,948.00</u>	<u>\$548,609.00</u>
Division 3920 - Emergency Management				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	84,668.00	66,837.00	(17,831.00)
51-2102	Medical Insurance	19,000.00	19,000.00	.00
51-2103	Life Insurance	150.00	150.00	.00
51-2200	Social Security (FICA) Contributions	5,249.00	4,144.00	(1,105.00)
51-2300	Medicare	1,228.00	969.00	(259.00)
51-2400	Retirement Contribution	14,696.00	12,800.00	(1,896.00)
51-2700	Workers Compensation	1,177.00	68.00	(1,109.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$126,168.00</u>	<u>\$103,968.00</u>	<u>(\$22,200.00)</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	40.00	100.00	60.00
52-2203	Vehicle Repairs and Maintenance	1,500.00	2,000.00	500.00
52-2220	Computer/Software Maintenance	3,750.00	4,500.00	750.00
52-3101	General Liability Insurance	819.00	633.00	(186.00)
52-3103	Auto Insurance	792.00	767.00	(25.00)
52-3201	Communications	.00	100.00	100.00
52-3205	Cell Phone	3,000.00	3,000.00	.00
52-3400	Printing and Binding	500.00	500.00	.00
52-3500	Travel	3,000.00	3,000.00	.00
52-3601	Dues, Certification Fees, Subscriptions	350.00	600.00	250.00
52-3700	Education and Training	750.00	1,500.00	750.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$14,501.00</u>	<u>\$16,700.00</u>	<u>\$2,199.00</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	350.00	500.00	150.00
53-1102	Uniforms	1,750.00	1,000.00	(750.00)
53-1110	Program Supplies and Materials	750.00	750.00	.00
53-1123	Tires and Tubes	750.00	2,000.00	1,250.00
53-1270	Auto Fuel	4,000.00	8,000.00	4,000.00
53-1300	Food and Catering	2,500.00	2,500.00	.00
53-1705	Intergvt/Employee Relation Supplies	1,500.00	1,500.00	.00
53-1830	Other Equipment	4,000.00	4,000.00	.00
	<i>SUPPLIES Totals</i>	<u>\$15,600.00</u>	<u>\$20,250.00</u>	<u>\$4,650.00</u>
Division 3920 - Emergency Management Totals		<u>\$156,269.00</u>	<u>\$140,918.00</u>	<u>(\$15,351.00)</u>
Department 3500 - Fire and Rescue Totals		<u>\$7,762,608.00</u>	<u>\$8,295,866.00</u>	<u>\$533,258.00</u>
Department 3600 - Emergency Medical Services				
<i>OTHER COSTS</i>				
57-2001	Allocation	75,250.00	.00	(75,250.00)
	<i>OTHER COSTS Totals</i>	<u>\$75,250.00</u>	<u>\$0.00</u>	<u>(\$75,250.00)</u>
Department 3600 - Emergency Medical Services Totals		<u>\$75,250.00</u>	<u>\$0.00</u>	<u>(\$75,250.00)</u>
Department 3700 - Coroner				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	50,000.00	50,000.00	.00
51-1200	Part-time Employees	31,500.00	31,500.00	.00
51-2102	Medical Insurance	19,000.00	19,000.00	.00
51-2103	Life Insurance	150.00	150.00	.00
51-2200	Social Security (FICA) Contributions	5,054.00	5,054.00	.00
51-2300	Medicare	1,181.00	1,181.00	.00
51-2400	Retirement Contribution	9,175.00	9,350.00	175.00
51-2700	Workers Compensation	987.00	734.00	(253.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$117,047.00	\$116,969.00	(\$78.00)
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-2203	Vehicle Repairs and Maintenance	600.00	600.00	.00
52-3101	General Liability Insurance	1,638.00	1,266.00	(372.00)
52-3102	Law Enforcement Liability	1,356.00	1,299.00	(57.00)
52-3103	Auto Insurance	790.00	767.00	(23.00)
52-3106	Bonds Fidelity	300.00	.00	(300.00)
52-3201	Communications	460.00	460.00	.00
52-3205	Cell Phone	2,000.00	2,000.00	.00
52-3500	Travel	1,600.00	1,600.00	.00
52-3505	Mileage - Non-Overnight Travel	2,000.00	2,000.00	.00
52-3601	Dues, Certification Fees, Subscriptions	700.00	700.00	.00
52-3700	Education and Training	2,000.00	2,000.00	.00
52-3851	Contract Cost Allocation	507.80	522.00	14.20
52-3900	Other Purchased Services	33,000.00	40,000.00	7,000.00
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$47,051.80	\$53,314.00	\$6,262.20
<i>SUPPLIES</i>				
53-1102	Uniforms	100.00	.00	(100.00)
53-1109	Medical Rescue Supplies	2,000.00	2,000.00	.00
53-1123	Tires and Tubes	300.00	300.00	.00
53-1270	Auto Fuel	3,000.00	3,000.00	.00
<i>SUPPLIES Totals</i>		\$5,400.00	\$5,300.00	(\$100.00)
Department 3700 - Coroner Totals		\$169,498.80	\$175,583.00	\$6,084.20
Department 3900 - Marshal				
Division 3905 - Marshal Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	383,139.00	429,380.00	46,241.00
51-1300	Overtime	6,500.00	6,500.00	.00
51-2102	Medical Insurance	123,500.00	190,000.00	66,500.00
51-2103	Life Insurance	938.00	1,044.00	106.00
51-2200	Social Security (FICA) Contributions	24,159.00	27,025.00	2,866.00
51-2300	Medicare	5,649.00	6,320.00	671.00
51-2400	Retirement Contribution	70,307.00	84,030.00	13,723.00
51-2700	Workers Compensation	5,581.00	4,516.00	(1,065.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		\$619,773.00	\$748,815.00	\$129,042.00
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	405.00	400.00	(5.00)
52-2201	Computer Maintenance	1,000.00	1,000.00	.00
52-2202	Equipment Repairs and Maintenance	3,000.00	4,500.00	1,500.00
52-2203	Vehicle Repairs and Maintenance	7,000.00	13,800.00	6,800.00
52-2204	Building Repairs and Maintenance	4,566.00	4,141.00	(425.00)
52-2220	Computer/Software Maintenance	3,000.00	3,000.00	.00
52-3101	General Liability Insurance	4,912.00	3,797.00	(1,115.00)
52-3102	Law Enforcement Liability	4,068.00	3,898.00	(170.00)
52-3103	Auto Insurance	3,959.00	6,902.00	2,943.00
52-3105	Building and Property Insurance	1,290.00	1,232.00	(58.00)
52-3106	Bonds Fidelity	199.00	.00	(199.00)
52-3201	Communications	2,940.00	2,940.00	.00
52-3203	Postage and Shipping	2,500.00	2,500.00	.00
52-3205	Cell Phone	11,000.00	9,500.00	(1,500.00)
52-3400	Printing and Binding	1,400.00	2,500.00	1,100.00
52-3500	Travel	5,000.00	7,500.00	2,500.00
52-3601	Dues, Certification Fees, Subscriptions	1,000.00	1,675.00	675.00
52-3700	Education and Training	3,800.00	7,500.00	3,700.00
52-3851	Contract Cost Allocation	2,675.00	2,743.00	68.00
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		\$63,714.00	\$79,528.00	\$15,814.00
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,000.00	3,500.00	1,500.00
53-1102	Uniforms	9,500.00	14,000.00	4,500.00
53-1103	Protective Clothing	575.00	3,075.00	2,500.00
53-1108	Tactical Defense Supplies	14,000.00	10,000.00	(4,000.00)
53-1110	Program Supplies and Materials	1,000.00	1,000.00	.00
53-1123	Tires and Tubes	3,600.00	7,600.00	4,000.00

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
53-1230	Utilities	2,573.00	2,695.00	122.00
53-1270	Auto Fuel	25,000.00	44,500.00	19,500.00
53-1805	Computer Hardware / Software	3,000.00	9,700.00	6,700.00
53-1810	Office Equipment	500.00	500.00	.00
53-1815	Office Furniture	500.00	1,000.00	500.00
53-1820	Communications Equipment	800.00	1,100.00	300.00
53-1830	Other Equipment	26,500.00	5,500.00	(21,000.00)
	<i>SUPPLIES Totals</i>	<u>\$89,548.00</u>	<u>\$104,170.00</u>	<u>\$14,622.00</u>
Division 3905 - Marshal Administration Totals		\$773,035.00	\$932,513.00	\$159,478.00
Division 3910 - Animal Control				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	116,591.00	124,507.00	7,916.00
51-1300	Overtime	6,500.00	6,500.00	.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	300.00	300.00	.00
51-2200	Social Security (FICA) Contributions	7,632.00	8,122.00	490.00
51-2300	Medicare	1,785.00	1,899.00	114.00
51-2400	Retirement Contribution	21,394.00	25,338.00	3,944.00
51-2700	Workers Compensation	1,900.00	1,456.00	(444.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$194,102.00</u>	<u>\$206,122.00</u>	<u>\$12,020.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1200	Professional	10,000.00	9,000.00	(1,000.00)
52-1206	Employee Medical Exam	200.00	.00	(200.00)
52-2202	Equipment Repairs and Maintenance	1,500.00	.00	(1,500.00)
52-2203	Vehicle Repairs and Maintenance	4,000.00	.00	(4,000.00)
52-3101	General Liability Insurance	1,638.00	1,266.00	(372.00)
52-3102	Law Enforcement Liability	1,356.00	1,299.00	(57.00)
52-3103	Auto Insurance	1,584.00	.00	(1,584.00)
52-3106	Bonds Fidelity	80.00	.00	(80.00)
52-3205	Cell Phone	600.00	.00	(600.00)
52-3300	Advertising	500.00	.00	(500.00)
52-3500	Travel	3,000.00	.00	(3,000.00)
52-3601	Dues, Certification Fees, Subscriptions	325.00	.00	(325.00)
52-3608	Housing of Animals	540,000.00	540,000.00	.00
52-3700	Education and Training	3,000.00	.00	(3,000.00)
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$567,783.00</u>	<u>\$551,565.00</u>	<u>(\$16,218.00)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	1,000.00	.00	(1,000.00)
53-1102	Uniforms	3,000.00	.00	(3,000.00)
53-1103	Protective Clothing	2,500.00	.00	(2,500.00)
53-1123	Tires and Tubes	2,000.00	.00	(2,000.00)
53-1124	Animal Control Supplies	3,000.00	3,000.00	.00
53-1270	Auto Fuel	12,000.00	.00	(12,000.00)
53-1805	Computer Hardware / Software	5,700.00	.00	(5,700.00)
53-1820	Communications Equipment	300.00	.00	(300.00)
53-1830	Other Equipment	4,000.00	.00	(4,000.00)
	<i>SUPPLIES Totals</i>	<u>\$33,500.00</u>	<u>\$3,000.00</u>	<u>(\$30,500.00)</u>
Division 3910 - Animal Control Totals		<u>\$795,385.00</u>	<u>\$760,687.00</u>	<u>(\$34,698.00)</u>
Department 3900 - Marshal Totals		\$1,568,420.00	\$1,693,200.00	\$124,780.00
Department 4200 - Roads and Engineering				
Division 4210 - Roads & Engineering Admin				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	1,691,615.00	1,782,173.00	90,558.00
51-1200	Part-time Employees	21,112.00	21,112.00	.00
51-1300	Overtime	75,000.00	82,500.00	7,500.00
51-2102	Medical Insurance	646,000.00	646,000.00	.00
51-2103	Life Insurance	4,314.00	4,547.00	233.00
51-2200	Social Security (FICA) Contributions	110,845.00	116,920.00	6,075.00
51-2300	Medicare	25,924.00	27,344.00	1,420.00
51-2400	Retirement Contribution	310,410.00	333,270.00	22,860.00
51-2700	Workers Compensation	44,897.00	35,815.00	(9,082.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$2,930,117.00</u>	<u>\$3,049,681.00</u>	<u>\$119,564.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	1,500.00	1,000.00	(500.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-1303	Surveying	.00	100.00	100.00
52-2202	Equipment Repairs and Maintenance	130,000.00	130,000.00	.00
52-2203	Vehicle Repairs and Maintenance	85,000.00	85,000.00	.00
52-2204	Building Repairs and Maintenance	18,100.00	8,000.00	(10,100.00)
52-2205	Road/Bridge Repairs and Maintenance	1,195,200.00	828,200.00	(367,000.00)
52-2220	Computer/Software Maintenance	14,000.00	14,000.00	.00
52-2320	Rental of Equipment and Vehicles	5,000.00	3,500.00	(1,500.00)
52-3101	General Liability Insurance	22,512.15	17,401.00	(5,111.15)
52-3103	Auto Insurance	57,572.51	55,757.00	(1,815.51)
52-3105	Building and Property Insurance	631.00	603.00	(28.00)
52-3201	Communications	3,900.00	3,252.00	(648.00)
52-3203	Postage and Shipping	100.00	100.00	.00
52-3205	Cell Phone	7,400.00	9,000.00	1,600.00
52-3300	Advertising	150.00	150.00	.00
52-3400	Printing and Binding	100.00	150.00	50.00
52-3500	Travel	1,900.00	1,900.00	.00
52-3505	Mileage - Non-Overnight Travel	300.00	300.00	.00
52-3601	Dues, Certification Fees, Subscriptions	2,450.00	2,500.00	50.00
52-3610	Landfill Tipping Fees	25,500.00	30,000.00	4,500.00
52-3700	Education and Training	3,500.00	3,500.00	.00
52-3851	Contract Cost Allocation	5,078.04	5,215.00	136.96
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$1,579,893.70</u>	<u>\$1,199,628.00</u>	<u>(\$380,265.70)</u>
SUPPLIES				
53-1101	Office Supplies	1,600.00	1,300.00	(300.00)
53-1102	Uniforms	10,500.00	10,700.00	200.00
53-1103	Protective Clothing	1,300.00	1,600.00	300.00
53-1107	Janitorial Supplies	1,700.00	1,700.00	.00
53-1112	Employee Awards Program	2,800.00	3,000.00	200.00
53-1115	Road Maintenance Supplies	34,500.00	30,000.00	(4,500.00)
53-1116	Supplies-Blades, LP gas	6,500.00	10,000.00	3,500.00
53-1119	Sign Post Materials	14,820.00	15,000.00	180.00
53-1122	Erosion Control Supplies	.00	100.00	100.00
53-1123	Tires and Tubes	39,000.00	39,000.00	.00
53-1230	Utilities	21,700.00	23,000.00	1,300.00
53-1240	Bottled Gas	400.00	500.00	100.00
53-1270	Auto Fuel	160,900.00	170,000.00	9,100.00
53-1600	Small Equipment	5,520.00	6,500.00	980.00
53-1805	Computer Hardware / Software	60.00	1,800.00	1,740.00
53-1815	Office Furniture	.00	500.00	500.00
53-1830	Other Equipment	5,000.00	5,000.00	.00
	<i>SUPPLIES Totals</i>	<u>\$306,300.00</u>	<u>\$319,700.00</u>	<u>\$13,400.00</u>
	Division 4210 - Roads & Engineering Admin Totals	<u>\$4,816,310.70</u>	<u>\$4,569,009.00</u>	<u>(\$247,301.70)</u>
Division 4226 - SO D/WR - ROW Detail				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	275,825.00	293,013.00	17,188.00
51-1300	Overtime	12,000.00	8,000.00	(4,000.00)
51-2102	Medical Insurance	95,000.00	95,000.00	.00
51-2103	Life Insurance	435.00	708.00	273.00
51-2200	Social Security (FICA) Contributions	17,845.00	18,663.00	818.00
51-2300	Medicare	4,173.00	4,365.00	192.00
51-2400	Retirement Contribution	50,613.00	58,389.00	7,776.00
51-2700	Workers Compensation	4,496.00	3,427.00	(1,069.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$460,387.00</u>	<u>\$481,565.00</u>	<u>\$21,178.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	140.00	140.00	.00
52-2202	Equipment Repairs and Maintenance	5,500.00	3,500.00	(2,000.00)
52-2203	Vehicle Repairs and Maintenance	9,500.00	3,500.00	(6,000.00)
52-3101	General Liability Insurance	2,455.87	1,898.00	(557.87)
52-3102	Law Enforcement Liability	2,033.90	1,949.00	(84.90)
52-3103	Auto Insurance	5,542.34	5,368.00	(174.34)
52-3204	Non-Telephone Communication	1,000.00	1,000.00	.00
52-3205	Cell Phone	1,100.00	1,100.00	.00
52-3610	Landfill Tipping Fees	4,000.00	13,000.00	9,000.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$31,272.11</u>	<u>\$31,455.00</u>	<u>\$182.89</u>

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
<i>SUPPLIES</i>				
53-1102	Uniforms	1,500.00	500.00	(1,000.00)
53-1123	Tires and Tubes	5,000.00	5,000.00	.00
53-1126	Parts and Supplies	3,500.00	3,500.00	.00
53-1270	Auto Fuel	19,500.00	11,000.00	(8,500.00)
<i>SUPPLIES Totals</i>		<u>\$29,500.00</u>	<u>\$20,000.00</u>	<u>(\$9,500.00)</u>
Division 4226 - SO D/WR - ROW Detail Totals		<u>\$521,159.11</u>	<u>\$533,020.00</u>	<u>\$11,860.89</u>
Department 4200 - Roads and Engineering Totals		<u>\$5,337,469.81</u>	<u>\$5,102,029.00</u>	<u>(\$235,440.81)</u>
Department 4900 - Vehicle Maintenance and Shop				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	290,347.00	304,701.00	14,354.00
51-1300	Overtime	12,000.00	12,000.00	.00
51-2102	Medical Insurance	104,500.00	104,500.00	.00
51-2103	Life Insurance	792.00	810.00	18.00
51-2200	Social Security (FICA) Contributions	18,932.00	18,892.00	(40.00)
51-2300	Medicare	4,428.00	4,418.00	(10.00)
51-2400	Retirement Contribution	53,278.00	56,980.00	3,702.00
51-2700	Workers Compensation	2,729.00	2,163.00	(566.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$487,006.00</u>	<u>\$504,464.00</u>	<u>\$17,458.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	250.00	150.00	(100.00)
52-2141	Grounds Maintenance & Improvements	500.00	.00	(500.00)
52-2202	Equipment Repairs and Maintenance	10,400.00	8,000.00	(2,400.00)
52-2203	Vehicle Repairs and Maintenance	2,000.00	3,500.00	1,500.00
52-2204	Building Repairs and Maintenance	27,611.00	10,000.00	(17,611.00)
52-2220	Computer/Software Maintenance	9,000.00	9,000.00	.00
52-3101	General Liability Insurance	4,912.00	3,797.00	(1,115.00)
52-3103	Auto Insurance	1,584.00	1,534.00	(50.00)
52-3105	Building and Property Insurance	7,084.00	6,768.00	(316.00)
52-3201	Communications	1,912.00	1,872.00	(40.00)
52-3205	Cell Phone	1,100.00	1,100.00	.00
52-3400	Printing and Binding	300.00	300.00	.00
52-3700	Education and Training	1,000.00	1,500.00	500.00
52-3851	Contract Cost Allocation	3,046.82	3,129.00	82.18
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$70,699.82</u>	<u>\$50,650.00</u>	<u>(\$20,049.82)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,000.00	2,000.00	.00
53-1102	Uniforms	2,500.00	3,500.00	1,000.00
53-1107	Janitorial Supplies	1,000.00	500.00	(500.00)
53-1123	Tires and Tubes	2,000.00	2,000.00	.00
53-1230	Utilities	20,000.00	14,400.00	(5,600.00)
53-1270	Auto Fuel	7,500.00	7,500.00	.00
53-1600	Small Equipment	.00	3,500.00	3,500.00
53-1805	Computer Hardware / Software	1,000.00	1,000.00	.00
53-1815	Office Furniture	600.00	.00	(600.00)
53-1830	Other Equipment	9,000.00	10,000.00	1,000.00
<i>SUPPLIES Totals</i>		<u>\$45,600.00</u>	<u>\$44,400.00</u>	<u>(\$1,200.00)</u>
<i>CAPITAL OUTLAYS</i>				
54-2200	Vehicles	42,389.00	.00	(42,389.00)
<i>CAPITAL OUTLAYS Totals</i>		<u>\$42,389.00</u>	<u>\$0.00</u>	<u>(\$42,389.00)</u>
Department 4900 - Vehicle Maintenance and Shop Totals		<u>\$645,694.82</u>	<u>\$599,514.00</u>	<u>(\$46,180.82)</u>
Department 5100 - Public Health				
Division 5110 - Health Services				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1110	Public Health Department	100,000.00	104,211.00	4,211.00
52-1120	Mental Health (Pathways)	29,640.00	29,640.00	.00
52-1125	Senior Corp Program	16,000.00	16,000.00	.00
52-3105	Building and Property Insurance	11,023.00	10,533.00	(490.00)
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$156,663.00</u>	<u>\$160,384.00</u>	<u>\$3,721.00</u>
Division 5110 - Health Services Totals		<u>\$156,663.00</u>	<u>\$160,384.00</u>	<u>\$3,721.00</u>
Department 5100 - Public Health Totals		<u>\$156,663.00</u>	<u>\$160,384.00</u>	<u>\$3,721.00</u>
Department 5400 - Welfare				
Division 5440 - DFCS				
<i>PURCHASED/CONTRACTED SERVICES</i>				

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-3920	Burial Expense	20,000.00	20,000.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>\$0.00</u>
<i>OTHER COSTS</i>				
57-2001	Allocation	71,948.00	71,948.00	.00
	<i>OTHER COSTS Totals</i>	<u>\$71,948.00</u>	<u>\$71,948.00</u>	<u>\$0.00</u>
	Division 5440 - DFCS Totals	<u>\$91,948.00</u>	<u>\$91,948.00</u>	<u>\$0.00</u>
	Department 5400 - Welfare Totals	<u>\$91,948.00</u>	<u>\$91,948.00</u>	<u>\$0.00</u>
Department 5610 - Extension Service				
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1204	Auditor (Outside)	500.00	500.00	.00
52-1206	Employee Medical Exam	25.00	100.00	75.00
52-2141	Grounds Maintenance & Improvements	15,000.00	15,000.00	.00
52-2201	Computer Maintenance	250.00	250.00	.00
52-2202	Equipment Repairs and Maintenance	2,500.00	2,500.00	.00
52-2203	Vehicle Repairs and Maintenance	1,200.00	1,200.00	.00
52-2204	Building Repairs and Maintenance	2,000.00	2,800.00	800.00
52-3103	Auto Insurance	2,361.00	2,300.00	(61.00)
52-3105	Building and Property Insurance	3,526.00	3,369.00	(157.00)
52-3106	Bonds Fidelity	40.00	30.00	(10.00)
52-3201	Communications	6,400.00	5,856.00	(544.00)
52-3203	Postage and Shipping	350.00	200.00	(150.00)
52-3205	Cell Phone	1,255.00	1,255.00	.00
52-3300	Advertising	150.00	150.00	.00
52-3500	Travel	2,500.00	2,500.00	.00
52-3505	Mileage - Non-Overnight Travel	1,700.00	1,700.00	.00
52-3601	Dues, Certification Fees, Subscriptions	500.00	500.00	.00
52-3700	Education and Training	2,000.00	2,000.00	.00
52-3851	Contract Cost Allocation	5,078.04	5,215.00	136.96
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$47,335.04</u>	<u>\$47,425.00</u>	<u>\$89.96</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	2,500.00	2,500.00	.00
53-1102	Uniforms	300.00	300.00	.00
53-1107	Janitorial Supplies	1,000.00	1,000.00	.00
53-1110	Program Supplies and Materials	6,000.00	6,000.00	.00
53-1123	Tires and Tubes	550.00	550.00	.00
53-1230	Utilities	6,600.00	6,600.00	.00
53-1270	Auto Fuel	2,000.00	2,000.00	.00
53-1300	Food and Catering	1,000.00	1,000.00	.00
53-1400	Books and Periodicals	100.00	100.00	.00
53-1805	Computer Hardware / Software	1,312.00	1,200.00	(112.00)
53-1810	Office Equipment	1,388.00	1,500.00	112.00
53-1830	Other Equipment	2,500.00	2,500.00	.00
	<i>SUPPLIES Totals</i>	<u>\$25,250.00</u>	<u>\$25,250.00</u>	<u>\$0.00</u>
<i>OTHER COSTS</i>				
57-2001	Allocation	135,258.00	138,995.00	3,737.00
	<i>OTHER COSTS Totals</i>	<u>\$135,258.00</u>	<u>\$138,995.00</u>	<u>\$3,737.00</u>
	Department 5610 - Extension Service Totals	<u>\$207,843.04</u>	<u>\$211,670.00</u>	<u>\$3,826.96</u>
Department 6000 - Parks and Recreation				
Division 6110 - Parks and Rec Administration				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	882,661.00	948,786.00	66,125.00
51-1200	Part-time Employees	376,467.00	400,000.00	23,533.00
51-1300	Overtime	2,000.00	2,000.00	.00
51-2102	Medical Insurance	266,000.00	266,000.00	.00
51-2103	Life Insurance	2,048.00	2,079.00	31.00
51-2200	Social Security (FICA) Contributions	65,767.00	83,749.00	17,982.00
51-2300	Medicare	18,286.00	19,585.00	1,299.00
51-2400	Retirement Contribution	161,967.00	177,797.00	15,830.00
51-2700	Workers Compensation	18,493.00	12,346.00	(6,147.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$1,793,689.00</u>	<u>\$1,912,342.00</u>	<u>\$118,653.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	.00	360.00	360.00
52-2141	Grounds Maintenance & Improvements	12,000.00	15,000.00	3,000.00
52-2202	Equipment Repairs and Maintenance	18,200.00	20,000.00	1,800.00

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2203	Vehicle Repairs and Maintenance	8,000.00	8,000.00	.00
52-2204	Building Repairs and Maintenance	68,000.00	68,000.00	.00
52-2220	Computer/Software Maintenance	25,000.00	25,000.00	.00
52-3101	General Liability Insurance	28,652.00	22,147.00	(6,505.00)
52-3103	Auto Insurance	11,085.00	10,735.00	(350.00)
52-3104	Participant Insurance	80.00	80.00	.00
52-3105	Building and Property Insurance	61,537.00	58,801.00	(2,736.00)
52-3106	Bonds Fidelity	657.00	657.00	.00
52-3201	Communications	26,000.00	28,000.00	2,000.00
52-3203	Postage and Shipping	500.00	500.00	.00
52-3205	Cell Phone	9,000.00	9,000.00	.00
52-3300	Advertising	1,000.00	1,000.00	.00
52-3400	Printing and Binding	3,300.00	3,500.00	200.00
52-3500	Travel	7,000.00	7,000.00	.00
52-3505	Mileage - Non-Overnight Travel	300.00	300.00	.00
52-3601	Dues, Certification Fees, Subscriptions	750.00	750.00	.00
52-3620	Bank and Credit Card Fees	9,000.00	9,000.00	.00
52-3700	Education and Training	3,000.00	3,000.00	.00
52-3851	Contract Cost Allocation	13,710.70	14,081.00	370.30
52-3852	Contract Services	135,000.00	135,000.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$441,771.70</u>	<u>\$439,911.00</u>	<u>(\$1,860.70)</u>
SUPPLIES				
53-1101	Office Supplies	8,000.00	8,000.00	.00
53-1107	Janitorial Supplies	20,000.00	15,000.00	(5,000.00)
53-1110	Program Supplies and Materials	8,000.00	8,000.00	.00
53-1123	Tires and Tubes	1,800.00	1,800.00	.00
53-1127	Materials and Supplies	20,000.00	20,000.00	.00
53-1128	Concession Supplies	3,500.00	3,500.00	.00
53-1150	Athletic Program Supplies	300,000.00	300,000.00	.00
53-1160	Leisure Activities	500.00	500.00	.00
53-1170	Special Events Supplies	36,000.00	36,000.00	.00
53-1180	POOL SUPPLIES	24,000.00	24,000.00	.00
53-1230	Utilities	290,000.00	320,000.00	30,000.00
53-1270	Auto Fuel	10,000.00	10,000.00	.00
53-1600	Small Equipment	600.00	600.00	.00
53-1805	Computer Hardware / Software	10,000.00	10,000.00	.00
53-1810	Office Equipment	2,000.00	2,000.00	.00
53-1815	Office Furniture	1,000.00	2,000.00	1,000.00
53-1830	Other Equipment	12,700.00	20,000.00	7,300.00
	<i>SUPPLIES Totals</i>	<u>\$748,100.00</u>	<u>\$781,400.00</u>	<u>\$33,300.00</u>
CAPITAL OUTLAYS				
54-2500	Other Equipment	13,200.00	.00	(13,200.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$13,200.00</u>	<u>\$0.00</u>	<u>(\$13,200.00)</u>
OTHER COSTS				
57-1110	City of LaGrange	700,000.00	700,000.00	.00
	<i>OTHER COSTS Totals</i>	<u>\$700,000.00</u>	<u>\$700,000.00</u>	<u>\$0.00</u>
Division 6110 - Parks and Rec Administration Totals		<u>\$3,696,760.70</u>	<u>\$3,833,653.00</u>	<u>\$136,892.30</u>
Division 6220 - Parks and Facilities				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	670,207.00	696,639.00	26,432.00
51-1200	Part-time Employees	93,940.00	98,940.00	5,000.00
51-1300	Overtime	7,000.00	2,000.00	(5,000.00)
51-2102	Medical Insurance	285,000.00	285,000.00	.00
51-2103	Life Insurance	1,782.00	1,941.00	159.00
51-2200	Social Security (FICA) Contributions	47,811.00	49,453.00	1,642.00
51-2300	Medicare	11,184.00	11,565.00	381.00
51-2400	Retirement Contribution	122,984.00	130,645.00	7,661.00
51-2700	Workers Compensation	11,310.00	7,557.00	(3,753.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$1,251,218.00</u>	<u>\$1,283,740.00</u>	<u>\$32,522.00</u>
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	.00	200.00	200.00
52-2130	Custodial	65,600.00	70,000.00	4,400.00
52-2141	Grounds Maintenance & Improvements	80,000.00	90,000.00	10,000.00
52-2202	Equipment Repairs and Maintenance	40,000.00	40,000.00	.00

Troup County Board of Commissioners
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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-2203	Vehicle Repairs and Maintenance	7,000.00	5,000.00	(2,000.00)
52-2204	Building Repairs and Maintenance	42,000.00	42,000.00	.00
52-3101	General Liability Insurance	12,791.00	9,887.00	(2,904.00)
52-3103	Auto Insurance	5,542.34	5,368.00	(174.34)
52-3105	Building and Property Insurance	13,793.47	13,180.00	(613.47)
52-3201	Communications	13,000.00	15,000.00	2,000.00
52-3205	Cell Phone	1,000.00	1,000.00	.00
52-3400	Printing and Binding	2,000.00	2,000.00	.00
52-3500	Travel	1,000.00	1,000.00	.00
52-3700	Education and Training	600.00	600.00	.00
52-3851	Contract Cost Allocation	2,031.22	2,086.00	54.78
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$286,358.03</u>	<u>\$297,321.00</u>	<u>\$10,962.97</u>
SUPPLIES				
53-1101	Office Supplies	225.00	225.00	.00
53-1102	Uniforms	3,500.00	5,000.00	1,500.00
53-1107	Janitorial Supplies	15,000.00	12,000.00	(3,000.00)
53-1123	Tires and Tubes	5,000.00	5,000.00	.00
53-1127	Materials and Supplies	20,000.00	20,000.00	.00
53-1230	Utilities	150,000.00	150,000.00	.00
53-1270	Auto Fuel	35,000.00	35,000.00	.00
53-1600	Small Equipment	3,000.00	3,000.00	.00
53-1805	Computer Hardware / Software	2,000.00	2,000.00	.00
53-1830	Other Equipment	2,080.00	16,000.00	13,920.00
	<i>SUPPLIES Totals</i>	<u>\$235,805.00</u>	<u>\$248,225.00</u>	<u>\$12,420.00</u>
CAPITAL OUTLAYS				
54-2500	Other Equipment	13,920.00	.00	(13,920.00)
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$13,920.00</u>	<u>\$0.00</u>	<u>(\$13,920.00)</u>
	Division 6220 - Parks and Facilities Totals	<u>\$1,787,301.03</u>	<u>\$1,829,286.00</u>	<u>\$41,984.97</u>
	Department 6000 - Parks and Recreation Totals	<u>\$5,484,061.73</u>	<u>\$5,662,939.00</u>	<u>\$178,877.27</u>
	Department 6500 - Libraries			
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-3105	Building and Property Insurance	8,012.46	7,656.00	(356.46)
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$8,012.46</u>	<u>\$7,656.00</u>	<u>(\$356.46)</u>
OTHER COSTS				
57-1100	LaGrange Memorial Library	469,875.00	494,875.00	25,000.00
57-1210	City of Hogansville	158,700.00	168,700.00	10,000.00
	<i>OTHER COSTS Totals</i>	<u>\$628,575.00</u>	<u>\$663,575.00</u>	<u>\$35,000.00</u>
	Department 6500 - Libraries Totals	<u>\$636,587.46</u>	<u>\$671,231.00</u>	<u>\$34,643.54</u>
	Department 7000 - Community Development			
	Division 7140 - Georgia Forestry Commission			
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1310	Georgia Forestry Commission	18,420.00	18,420.00	.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$18,420.00</u>	<u>\$18,420.00</u>	<u>\$0.00</u>
	Division 7140 - Georgia Forestry Commission Totals	<u>\$18,420.00</u>	<u>\$18,420.00</u>	<u>\$0.00</u>
	Division 7220 - Building Inspections			
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	289,104.00	298,605.00	9,501.00
51-1300	Overtime	1,000.00	.00	(1,000.00)
51-2102	Medical Insurance	95,000.00	95,000.00	.00
51-2103	Life Insurance	699.00	556.00	(143.00)
51-2200	Social Security (FICA) Contributions	17,987.00	18,514.00	527.00
51-2300	Medicare	4,206.00	4,329.00	123.00
51-2400	Retirement Contribution	53,051.00	55,839.00	2,788.00
51-2700	Workers Compensation	3,878.00	2,390.00	(1,488.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$464,925.00</u>	<u>\$475,233.00</u>	<u>\$10,308.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	250.00	125.00	(125.00)
52-2140	Demolitions	64,000.00	64,000.00	.00
52-2202	Equipment Repairs and Maintenance	25,000.00	34,280.00	9,280.00
52-2203	Vehicle Repairs and Maintenance	8,500.00	5,000.00	(3,500.00)
52-2204	Building Repairs and Maintenance	9,869.00	9,869.00	.00
52-2220	Computer/Software Maintenance	1,000.00	1,000.00	.00
52-3101	General Liability Insurance	2,456.00	3,164.00	708.00
52-3103	Auto Insurance	2,376.00	2,300.00	(76.00)

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Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-3105	Building and Property Insurance	3,074.00	2,937.00	(137.00)
52-3106	Bonds Fidelity	199.01	.00	(199.01)
52-3201	Communications	2,700.00	2,970.00	270.00
52-3203	Postage and Shipping	3,000.00	2,500.00	(500.00)
52-3205	Cell Phone	4,000.00	4,000.00	.00
52-3300	Advertising	800.00	800.00	.00
52-3400	Printing and Binding	2,000.00	2,000.00	.00
52-3500	Travel	3,300.00	3,500.00	200.00
52-3601	Dues, Certification Fees, Subscriptions	1,500.00	2,000.00	500.00
52-3700	Education and Training	4,000.00	7,000.00	3,000.00
52-3851	Contract Cost Allocation	3,226.82	3,309.00	82.18
52-3900	Other Purchased Services	10,000.00	.00	(10,000.00)
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$151,250.83</u>	<u>\$150,754.00</u>	<u>(\$496.83)</u>
SUPPLIES				
53-1101	Office Supplies	3,500.00	3,500.00	.00
53-1102	Uniforms	3,500.00	2,000.00	(1,500.00)
53-1107	Janitorial Supplies	500.00	500.00	.00
53-1123	Tires and Tubes	1,000.00	1,000.00	.00
53-1230	Utilities	6,132.00	6,424.00	292.00
53-1270	Auto Fuel	5,000.00	5,000.00	.00
53-1400	Books and Periodicals	2,800.00	3,000.00	200.00
53-1805	Computer Hardware / Software	4,000.00	1,500.00	(2,500.00)
53-1810	Office Equipment	1,500.00	1,500.00	.00
53-1815	Office Furniture	1,000.00	1,000.00	.00
	<i>SUPPLIES Totals</i>	<u>\$28,932.00</u>	<u>\$25,424.00</u>	<u>(\$3,508.00)</u>
	Division 7220 - Building Inspections Totals	<u>\$645,107.83</u>	<u>\$651,411.00</u>	<u>\$6,303.17</u>
Division 7410 - Planning and Zoning				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
51-1100	Regular Employees	110,601.00	116,134.00	5,533.00
51-1300	Overtime	500.00	.00	(500.00)
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	150.00	294.00	144.00
51-2200	Social Security (FICA) Contributions	6,858.00	7,201.00	343.00
51-2300	Medicare	1,603.00	1,684.00	81.00
51-2400	Retirement Contribution	20,295.00	21,717.00	1,422.00
51-2700	Workers Compensation	859.00	666.00	(193.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$178,866.00</u>	<u>\$185,696.00</u>	<u>\$6,830.00</u>
PURCHASED/CONTRACTED SERVICES				
52-1200	Professional	35,000.00	15,000.00	(20,000.00)
52-1206	Employee Medical Exam	200.00	75.00	(125.00)
52-2202	Equipment Repairs and Maintenance	1,000.00	.00	(1,000.00)
52-2204	Building Repairs and Maintenance	3,261.00	3,260.00	(1.00)
52-3101	General Liability Insurance	1,638.00	1,266.00	(372.00)
52-3105	Building and Property Insurance	1,016.00	970.00	(46.00)
52-3201	Communications	600.00	672.00	72.00
52-3205	Cell Phone	1,150.00	1,150.00	.00
52-3300	Advertising	10,000.00	7,500.00	(2,500.00)
52-3400	Printing and Binding	2,000.00	1,500.00	(500.00)
52-3500	Travel	3,500.00	4,000.00	500.00
52-3505	Mileage - Non-Overnight Travel	800.00	800.00	.00
52-3601	Dues, Certification Fees, Subscriptions	1,600.00	1,600.00	.00
52-3700	Education and Training	5,000.00	7,000.00	2,000.00
52-3851	Contract Cost Allocation	2,121.22	2,176.00	54.78
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$68,886.22</u>	<u>\$46,969.00</u>	<u>(\$21,917.22)</u>
SUPPLIES				
53-1101	Office Supplies	2,500.00	2,500.00	.00
53-1230	Utilities	2,026.00	2,122.00	96.00
53-1400	Books and Periodicals	650.00	650.00	.00
53-1805	Computer Hardware / Software	3,500.00	500.00	(3,000.00)
53-1810	Office Equipment	1,000.00	1,000.00	.00
53-1820	Communications Equipment	600.00	600.00	.00
53-1830	Other Equipment	500.00	500.00	.00
	<i>SUPPLIES Totals</i>	<u>\$10,776.00</u>	<u>\$7,872.00</u>	<u>(\$2,904.00)</u>
	Division 7410 - Planning and Zoning Totals	<u>\$258,528.22</u>	<u>\$240,537.00</u>	<u>(\$17,991.22)</u>

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
Division 7450 - Code Enforcement				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	106,462.00	112,055.00	5,593.00
51-1300	Overtime	3,000.00	3,000.00	.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	300.00	300.00	.00
51-2200	Social Security (FICA) Contributions	6,818.00	7,133.00	315.00
51-2300	Medicare	1,595.00	1,669.00	74.00
51-2400	Retirement Contribution	14,419.00	22,355.00	7,936.00
51-2700	Workers Compensation	1,735.00	1,311.00	(424.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$172,329.00</u>	<u>\$185,823.00</u>	<u>\$13,494.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	200.00	.00	(200.00)
52-2203	Vehicle Repairs and Maintenance	1,800.00	.00	(1,800.00)
52-3101	General Liability Insurance	1,638.00	1,266.00	(372.00)
52-3102	Law Enforcement Liability	1,356.00	1,299.00	(57.00)
52-3103	Auto Insurance	1,584.00	.00	(1,584.00)
52-3201	Communications	704.00	.00	(704.00)
52-3205	Cell Phone	2,200.00	.00	(2,200.00)
52-3500	Travel	2,500.00	.00	(2,500.00)
52-3505	Mileage - Non-Overnight Travel	500.00	.00	(500.00)
52-3601	Dues, Certification Fees, Subscriptions	350.00	.00	(350.00)
52-3700	Education and Training	3,000.00	.00	(3,000.00)
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$15,832.00</u>	<u>\$2,565.00</u>	<u>(\$13,267.00)</u>
<i>SUPPLIES</i>				
53-1101	Office Supplies	500.00	.00	(500.00)
53-1102	Uniforms	3,500.00	.00	(3,500.00)
53-1123	Tires and Tubes	.00	.00	.00
53-1270	Auto Fuel	7,500.00	.00	(7,500.00)
53-1805	Computer Hardware / Software	1,000.00	.00	(1,000.00)
53-1815	Office Furniture	500.00	.00	(500.00)
<i>SUPPLIES Totals</i>		<u>\$13,000.00</u>	<u>\$0.00</u>	<u>(\$13,000.00)</u>
Division 7450 - Code Enforcement Totals		<u>\$201,161.00</u>	<u>\$188,388.00</u>	<u>(\$12,773.00)</u>
Department 7000 - Community Development Totals		<u>\$1,123,217.05</u>	<u>\$1,098,756.00</u>	<u>(\$24,461.05)</u>
Department 7112 - Two Rivers RC & D				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	104,630.00	109,870.00	5,240.00
51-2102	Medical Insurance	38,000.00	38,000.00	.00
51-2103	Life Insurance	270.00	276.00	6.00
51-2200	Social Security (FICA) Contributions	6,488.00	6,812.00	324.00
51-2300	Medicare	1,517.00	1,593.00	76.00
51-2400	Retirement Contribution	19,199.00	20,546.00	1,347.00
51-2700	Workers Compensation	157.00	110.00	(47.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$170,261.00</u>	<u>\$177,207.00</u>	<u>\$6,946.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	.00	50.00	50.00
52-3101	General Liability Insurance	1,637.25	1,266.00	(371.25)
52-3851	Contract Cost Allocation	2,031.22	2,086.00	54.78
<i>PURCHASED/CONTRACTED SERVICES Totals</i>		<u>\$3,668.47</u>	<u>\$3,402.00</u>	<u>(\$266.47)</u>
Department 7112 - Two Rivers RC & D Totals		<u>\$173,929.47</u>	<u>\$180,609.00</u>	<u>\$6,679.53</u>
Department 7415 - Center for Strategic Planning				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	67,902.00	69,259.00	1,357.00
51-2102	Medical Insurance	19,000.00	19,000.00	.00
51-2103	Life Insurance	150.00	150.00	.00
51-2200	Social Security (FICA) Contributions	4,210.00	4,294.00	84.00
51-2300	Medicare	985.00	1,004.00	19.00
51-2400	Retirement Contribution	12,460.00	12,951.00	491.00
51-2700	Workers Compensation	102.00	69.00	(33.00)
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>		<u>\$104,809.00</u>	<u>\$106,727.00</u>	<u>\$1,918.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	35.00	50.00	15.00
52-2204	Building Repairs and Maintenance	2,276.00	2,276.00	.00
52-3105	Building and Property Insurance	709.00	677.00	(32.00)

Troup County Board of Commissioners
FY 2026-2027 General Fund Budget Expense Detail

Account	Account Description	2026 Amended Budget	2027 Budget	Increase (Decrease)
Fund 100 - GENERAL				
EXPENSE				
52-3851	Contract Cost Allocation	1,061.00	1,088.00	27.00
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$4,081.00</u>	<u>\$4,091.00</u>	<u>\$10.00</u>
<i>SUPPLIES</i>				
53-1230	Utilities	1,414.00	1,481.00	67.00
	<i>SUPPLIES Totals</i>	<u>\$1,414.00</u>	<u>\$1,481.00</u>	<u>\$67.00</u>
<i>OTHER COSTS</i>				
57-2001	Allocation	30,000.00	30,000.00	.00
	<i>OTHER COSTS Totals</i>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>\$0.00</u>
	Department 7415 - Center for Strategic Planning Totals	<u>\$140,304.00</u>	<u>\$142,299.00</u>	<u>\$1,995.00</u>
Department 7681 - CIRCLES				
<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS</i>				
51-1100	Regular Employees	51,615.00	54,204.00	2,589.00
51-1200	Part-time Employees	58,148.00	61,059.00	2,911.00
51-2102	Medical Insurance	19,000.00	19,000.00	.00
51-2103	Life Insurance	150.00	150.00	.00
51-2200	Social Security (FICA) Contributions	6,805.00	7,147.00	342.00
51-2300	Medicare	1,591.00	1,672.00	81.00
51-2400	Retirement Contribution	9,471.00	10,136.00	665.00
51-2700	Workers Compensation	1,329.00	1,038.00	(291.00)
	<i>PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals</i>	<u>\$148,109.00</u>	<u>\$154,406.00</u>	<u>\$6,297.00</u>
<i>PURCHASED/CONTRACTED SERVICES</i>				
52-1206	Employee Medical Exam	.00	75.00	75.00
52-3101	General Liability Insurance	1,228.00	1,266.00	38.00
52-3201	Communications	564.00	.00	(564.00)
52-3851	Contract Cost Allocation	2,031.22	2,086.00	54.78
	<i>PURCHASED/CONTRACTED SERVICES Totals</i>	<u>\$3,823.22</u>	<u>\$3,427.00</u>	<u>(\$396.22)</u>
	Department 7681 - CIRCLES Totals	<u>\$151,932.22</u>	<u>\$157,833.00</u>	<u>\$5,900.78</u>
Department 9000 - Other Financing Uses				
<i>OTHER FINANCING USES</i>				
61-1520	Transfers Out - E-911 215	1,719,376.00	1,863,543.00	144,167.00
61-1530	Transfer Out - 350 Gen CIP	2,953,694.00	.00	(2,953,694.00)
61-1545	Transfer Out - Rec Endowment Fund	138,431.00	123,735.00	(14,696.00)
61-1550	Transfer Out-Grant Fund	986,999.00	988,438.00	1,439.00
61-1580	Transfer Out - Airport Fund 550	63,000.00	.00	(63,000.00)
	<i>OTHER FINANCING USES Totals</i>	<u>\$5,861,500.00</u>	<u>\$2,975,716.00</u>	<u>(\$2,885,784.00)</u>
	Department 9000 - Other Financing Uses Totals	<u>\$5,861,500.00</u>	<u>\$2,975,716.00</u>	<u>(\$2,885,784.00)</u>
GENERAL FUND EXPENSE TOTALS		<u>\$69,318,450.46</u>	<u>\$69,030,526.00</u>	<u>(\$287,924.46)</u>

Troup County Board of Commissioners
FY 2026-2027 Budget

FUNDS	Budget FY27
GENERAL FUND	69,030,526
OTHER OPERATING FUNDS	
LAW LIBRARY	60,000
Fully funded by fines.	
ADR COWETA CIRCUIT	185,000
Fully funded by fines.	
CONFISCATED ASSETS FUNDS	150,000
From Sheriff's seized or confiscated assets.	
DRUG ABUSE TREATMENT/EDUCATION FUND	166,000
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	3,275,443
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	1,040,231
From Callaway Endowment. Pays operating cost on SPLOST II recreation facilities.	
MULTI GRANT FUND	4,148,474
From various Federal and State Grants. Pays for various programs. County match total 1,036,999	
HOTEL/MOTEL TAX FUND	160,000
Funded from hotel/motel taxes. Pays to promote tourism.	
DEBT SERVICE FUND	1,255,520
Taxes and Transfers from the General Fund. Applied to debt.	
AIRPORT FUND	1,897,314
From rent and fuel sales pays all operating cost.	
OAKFUSKEE CONVENTION CENTER	778,410
Funded through facility rental.	
WASTE MANAGEMENT FUND	279,656
Landfill post-closure cost funded through host fees.	
JUVENILE SUPERVISION FUND	45,000
Fully funded with fines. Provides treatment and education.	
VICTIM/WITNESS FUND	150,000
Fully funded with fines. Provides victim and witness advocates.	
ENDOWMENT FUND FOR PARKS AND RECREATION	552,396
Endowment assets funding SPLOST II recreation facilities.	
CAPITAL FUNDS	
SPLOST 5	8,650,000
SPLOST 6	21,800,000