
Tuesday, June 16, 2026

5:00 PM

Commission Chambers

I. OPENING: Please Stand and remain standing for the Pledge of Allegiance.

INVOCATION: Pastor Brad Thompson - Callaway Baptist Church

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA/MINUTES

- A. Approval of Final Agenda
- B. Troup County Board of Commissioners - Work Session - Jun 2, 2026 9:00 AM
- C. Troup County Board of Commissioners - Board Meeting - Jun 2, 2026 5:00 PM
- D. Troup County Board of Commissioners - Special Called Meeting - Jun 8, 2026 4:30 PM

IV. Special Business

- A. Consideration of Juvenile Court Request to Apply for Children In Need of Services (CHINS) Grant
- B. Consideration of Acceptance of Family Treatment Court FY27 Operating Grant
- C. Consideration of Acceptance of Drug Court FY27 Operating Grant
- D. Consideration of CACJ FY 27 Operating Grant Acceptance Request – MHC
- E. Consideration of CACJ FY27 Operating Grant Acceptance Request – DUI/ Drug Court
- F. Consideration of USTA Southern Parks & Recreation Grant - Permission to Apply
- G. Consideration of Firehouse Subs Grant
- H. Consideration of AFG Grant
- I. Consideration of Renovation Project - Fire Station #9 (Mountville Community) - 103 Railroad Street
- J. Consideration of Callaway Stadium
- K. Consideration of Adoption of Opioid Settlement Funds Policy
- L. Consideration of Resolution to forgive SPLOST 6 due to General CIP Fund
- M. Consideration of Troup County Financial Policies Update

Motion to Enter into Public Hearings

V. Public Hearings

A. Other

- 1. Consideration of Text Amendment - Final Draft - Industrial Uses**
- 2. Capital Improvement Expenditure (CIE) 2026 Update**
- 3. Consideration of FY27 Budget Hearing & Resolution to Adopt**
- 4. 2026 Millage Rate Hearing & Adoption**

VI. ADJOURNMENT**Motion to Exit Public Hearings and Adjourn**

As set forth and provided by the Americans with Disabilities Act of 1992, Troup County Government does not discriminate on the basis of disability and will assist citizens with special needs given reasonable prior notice. For more information please see <http://www.troupcountyga.org/Content/Documents/human-resources/ada-notice-american-disabilities-act.pdf> and/or call ADA Coordinator Dexter Wells at 706-883- 1610. Prior and upcoming meeting information for the Troup County Board of Commissioner

Sec. 2-61. - Public participatio in meetings of the board of commissioners shall be permitted in accordance with the following

Public participation in meetings of the board of commissioners shall be permitted in accordance with the following provisions:

- (1) *Public comments.* All members of the public who wish to address the board must submit their name and the topic of their comments to the county manager at least three business days before the board meeting. These individuals will be allotted five minutes to make their comments which must be limited to their chosen topic. These limits can be waived by a majority vote of the board.
- (2) *Public participation on agenda items.* By concurrence of a majority of the members present, the board may allow public comment on an agenda item at the time the item is being considered by the board. These comments must be limited to the subject that is being debated. Members of the public may speak for five minutes and may only speak once. These limits can be waived by a majority vote of the board. Anyone wishing to speak at any board meeting must be recognized by the chairman before addressing the board.
- (3) *Decorum.* Members of the public shall not make inappropriate or offensive comments at a board meeting and are expected to comply with the rules of decorum that are established for commissioners. Individuals who violate any rules of the board may be ruled out of order by the chairman or on a point of order made by a commissioner. A majority vote of the board will rule on the point of order. An individual who violates the rules of decorum may be removed from the meeting at the direction of the chairman.
- (4) *Public hearings.* The board may schedule public hearings for the purpose of soliciting public comment on any subject of interest to the board. Hearings may be held at any time, as scheduled, during a meeting of the board or at such other places and times as the board may determine. The public hearing should be closed by motion, second and majority vote, before any official action shall be taken.

Tuesday, June 2, 20269:00 AMCommission Chambers

CALL TO ORDER

Chairman Patrick Crews welcomed all in attendance and called the meeting to order. Mr. Crews also pronounced the invocation.

Attendee Name	Title	Status	Arrived
James L Thrailkill Sr	Commissioner, District 2	Present	8:38 AM
Rex Scott	Commissioner, District 3	Present	8:39 AM
Patrick Crews	Chairman	Present	8:39 AM
J. Morris Jones III	Commissioner, District 4	Present	8:38 AM
Jimmy McCamey	Commissioner, District 5	Present	8:38 AM

Staff Present:

Eric Mosley, County Manager
Mark DeGennaro, County Attorney
Valerie West, County Clerk

Agenda Items

1. The Richard English, Jr. Strongest Link Award of Excellence for May 2026(Chardonnay Scott)

Human Resources Specialist Chardonnay Scott presented the Richard English, Jr. Strongest Link of Excellence Award for May 2026 to Scotty Johnson, Family Treatment Court Case Manager with the Court Services Department.

RESULT:PRESENTED TO

2. 2026 2nd Quarter Employee Service Awards(Chardonnay Scott)

Human Resources Specialist Chardonnay Scott presented the Employee Service Awards for the 2nd Quarter 2026 to the following:

Human Resources Specialist Chardonnay Scott presented the Employee Service Awards for the 2nd Quarter 2026 to the following:

Five Years

William C. Adams, Truck Driver - Roads and Engineering
Caleb M. Barron, Deputy Sheriff - Sheriff’s Office
Raymond C. Gates, Sergeant - Sheriff - Sheriff’s Office
Karina D. Gomez Calvo, Senior Juvenile Probation Officer - Juvenile Court
Jessica S. Hurston, Detention Officer - Sheriff’s Office
Cherie T. Owens, Senior Accounting Technician - Finance
Jamie L. Thomas, Detention/Detail Officer - Sheriff’s Office

Ten Years

Brian S. Fuller, Deputy Sheriff - SRO - Sheriff’s Office

Fifteen Years

Faustina L. Gross, Administrative Assistant - Two Rivers

Twenty Years

Patricia R. Hinkle, Deputy Tax Commissioner - Tax Commissioner’s Office

RESULT:PRESENTED TO

3. Discuss Acceptance of USTA Georgia Facilities Grant Award(Lance Dennis/Alan Valdez)

Parks and Recreation Director Lance Dennis presented a request to accept the USTA Georgia grant award that will provide funding for improvements at McCluskey Tennis Center, including new nets, net posts, and court maintenance equipment.

The total project budget is \$4,800, with a \$2,400 (50%) local match from the Parks & Recreation Maintenance & Supplies budget and a \$2,400 grant award from USTA Georgia.

RESULT:DISCUSSED

Next: 6/2/2026 5:00 PM

4. Discuss Assistance to Firefighters (AFG) Grant(Zac Steele)

County Manger Eric Mosley requested removal of subject from the agenda until another time.

RESULT:REMOVED FROM AGENDA

5. Discuss Annexation - Busch Drive(Ruth West)

Community Development Director Austin Burgess advised the Board that the City of LaGrange received an annexation request from David White and Davin Mitchell for approximately 9.2 acres located at the intersection of Busch Drive and South Davis Road. The County has five business days to notify the City of any county-owned facilities or property within the proposed annexation area, per O.C.G.A. 36-36-7.

The County has seven days to state any objections to the proposed zoning of the annexed property to CR-MX (Corridor Mixed Use).

If no objections are raised, the annexation and rezoning will follow this tentative schedule:

- June 8, 2026 - Planning & Zoning Appeals Board meeting and recommendation
- July 14, 2026 - Public hearing and first reading before Mayor and Council
- July 28, 2026 - Second reading and final vote before Mayor and Council

RESULT:REVIEWED

6. Consideration of June 2, 2026 5:00 Board Meeting Agenda(Eric Mosley)

RESULT:REVIEWED

Motion to Enter Into Executive Session

RESULT:APPROVED [UNANIMOUS]

MOVER:J. Morris Jones III, Commissioner, District 4

SECONDER:James L Thrailkill Sr, Commissioner, District 2

AYES:Thrailkill Sr, Scott, Crews, Jones III

EXCUSED:McCamey

EXECUTIVE SESSION

Discuss Real Estate Matter

The Board met in executive session to discuss a real estate matter and no action was taken.

RESULT:NO ACTION TAKEN

ADJOURNMENT

Patrick Crews, Chairman

Attest:

Valerie West, County Clerk

Minutes Acceptance: Minutes of Jun 2, 2026 9:00 AM (APPROVAL OF AGENDA/MINUTES)

Tuesday, June 2, 20265:00 PMCommission Chambers

I. OPENING: Please Stand and remain standing for the Pledge of Allegiance.

Chairman Patrick Crews welcomed all in attendance and called the meeting to order.

INVOCATION: David Pasley - Reeds Chapel Baptist Church

Reverend David Pasley of Reeds Chapel Baptist Church pronounced the invocation.

Attendee Name	Title	Status	Arrived
James L Thrailkill Sr	Commissioner, District 2	Present	4:43 PM
Rex Scott	Commissioner, District 3	Present	4:43 PM
Patrick Crews	Chairman	Present	4:43 PM
J. Morris Jones III	Commissioner, District 4	Present	4:44 PM
Jimmy McCamey	Commissioner, District 5	Present	4:42 PM

Staff Present:

Eric Mosley, County Manager
Mark DeGennaro, County Attorney
Ruth West, County Planner / Community Development Administrator

II. PLEDGE OF ALLEGIANCE

Commissioner Jimmy D. McCamey JR., Ph.D. led those present in the Pledge of Allegiance to the United States of America.

III. APPROVAL OF AGENDA/MINUTES

A. Approval of Final Agenda

RESULT: ADOPTED [UNANIMOUS]
MOVER: James L Thrailkill Sr, Commissioner, District 2
SECONDER: Jimmy McCamey, Commissioner, District 5
AYES: Thrailkill Sr, Scott, Crews, Jones III, McCamey

B. Troup County Board of Commissioners - Work Session - May 19, 2026 9:00 AM

RESULT: ACCEPTED [UNANIMOUS]
MOVER: Jimmy McCamey, Commissioner, District 5
SECONDER: J. Morris Jones III, Commissioner, District 4
AYES: Thrailkill Sr, Scott, Crews, Jones III, McCamey

C. Troup County Board of Commissioners - Board Meeting - May 19, 2026 5:00 PM

RESULT: ACCEPTED [UNANIMOUS]
MOVER: James L Thrailkill Sr, Commissioner, District 2
SECONDER: Rex Scott, Commissioner, District 3
AYES: Thrailkill Sr, Scott, Jones III, McCamey

IV. Special Business

A. Consideration of Request to Accept USTA Georgia Facilities Grant Award

County Manager Eric Mosley presented the request to accept the USTA Georgia Facilities Grant award for \$2400. The total cost of the project is \$4800 with a \$2400 match which would come from the Parks and Recreation FY 26 budget. Commissioner J. Morris Jones, III made the motion to accept the grant funding. Commissioner Jimmy D. McCamey, Jr. PH.D. seconded. Approved unanimously.

RESULT: APPROVED [UNANIMOUS]
MOVER: J. Morris Jones III, Commissioner, District 4
SECONDER: Jimmy McCamey, Commissioner, District 5
AYES: Thrailkill Sr, Scott, Jones III, McCamey

Motion to Enter into Public Hearings

Minutes Acceptance: Minutes of Jun 2, 2026 5:00 PM (APPROVAL OF AGENDA/MINUTES)

RESULT:

APPROVED [UNANIMOUS]

MOVER:

J. Morris Jones III, Commissioner, District 4

SECONDER:

James L Thrailkill Sr, Commissioner, District 2

AYES:

Thrailkill Sr, Scott, Jones III, McCamey

V. Public Hearings

1. FY27 Budget Proposal and Hearing

At the first of two required public hearings, Finance Officer Sonya Conroy presented the proposed FY27 county budget totaling \$69,030,526, noting it reflects updated revenue estimates and commissioners’ recommendations from the May 12, 2026 work session. Taxes make up 82% of revenue, with non-residential properties contributing significantly to the tax base, while Public Safety remains the largest expenditure at 48% of the budget. The proposal includes funding increases for several justice-system departments, enhanced public safety benefits, inmate food services, a contingency allocation, and a 5% employee cost-of-living adjustment effective January 2027. The county is fully compliant with state auditing requirements and is awaiting a GFOA Certificate of Excellence for the FY25 audit. Chairman Patrick Crews opened the floor for public comments, and none were made. Mrs. Conroy advised that the second hearing and potential budget adoption are scheduled for June 16 at 5:00 p.m.

RESULT:

REVIEWED

Motion to Exit Public Hearings and Adjourn

RESULT:

APPROVED [UNANIMOUS]

MOVER:

J. Morris Jones III, Commissioner, District 4

SECONDER:

Jimmy McCamey, Commissioner, District 5

AYES:

Thrailkill Sr, Scott, Jones III, McCamey

VI. ADJOURNMENT

Patrick Crews, Chairman

Attest: _____
Valerie West, County Clerk

Minutes Acceptance: Minutes of Jun 2, 2026 5:00 PM (APPROVAL OF AGENDA/MINUTES)

Monday, June 8, 20264:30 PMCommission Chambers

CALL TO ORDER

Chairman Patrick Crews called the meeting to order and provided an introduction to the discussion.

Attendee Name	Title	Status	Arrived
James L Thrailkill Sr	Commissioner, District 2	Present	4:16 PM
Rex Scott	Commissioner, District 3	Excused	4:18 PM
Patrick Crews	Chairman	Present	4:17 PM
J. Morris Jones III	Commissioner, District 4	Present	4:18 PM
Jimmy McCamey	Commissioner, District 5	Present	4:16 PM

Staff Present:

Jay Anderson, Assistant County Manager
Mark DeGennaro, County Attorney
Valerie West, County Clerk

Agenda Items

1. Consideration of LHOST Local Legislation

The Troup County Board of Commissioners convened a special called meeting on June 8, 2026, to consider advancing local legislation enabling the County to adopt a Local Homestead Option Sales Tax (LHOST) under recently enacted state law. The Governor’s office informed counties of an opportunity to submit local legislation during the upcoming special legislative session beginning June 16, 2026, prompting the need for expedited Board action.

The Board discussed legislative requirements, the financial impact of shifting from property-based revenue to a one-cent sales tax, and the statutory parameters governing homestead exemptions. Under the proposed structure, revenue from the 1% tax must be used exclusively to offset county ad valorem taxes, with priority given to homesteaded properties defined as a primary residence and up to five contiguous acres; accessory buildings are excluded. If collections exceed the amount needed to reduce homestead taxes, the remaining funds must be applied proportionally to all other property classes.

Financial data presented at the meeting indicated that homesteaded properties generated approximately \$9.1 million of the County’s \$40 million in 2025 county ad valorem revenue, equating to about 47% of total collections. Current estimates show that a one-cent sales tax generates roughly \$19 million, providing a surplus that could support reductions beyond homesteads if revenues remain stable. Commissioners emphasized the importance of clear public communication, noting that full elimination of homestead taxes cannot be guaranteed due to economic variability.

The Board reviewed model ballot language prepared by ACCG and discussed the required term of imposition (up to ten years), the renewal process, and the potential for municipalities to independently enact parallel measures. After discussion, Commissioner James L. Thrailkill made the motion to authorize publication of the required advertisement and authorize coordination with the County’s legislative delegation and Legislative Counsel relating to a Local Homestead Option Sales Tax (LHOST) homestead exemption. Commissioner J. Morris Jones seconded the motion. The motion passed unanimously on a 4-0 vote.

RESULT:

MOVER:

SECONDER:

AYES:

APPROVED [UNANIMOUS]

James L Thrailkill Sr, Commissioner, District 2

J. Morris Jones III, Commissioner, District 4

Thrailkill Sr, Crews, Jones III, McCamey

ADJOURNMENT

Patrick Crews, Chairman

Attest: Valerie West, County Clerk

TROUP COUNTY
GEORGIATroup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4771)

Meeting: 06/16/26 05:00 PM
Department: Juvenile Court
Category: Grant
Prepared By: Tavieshia Davis
Initiator: Michelle Bowman
Sponsors:
DOC ID: 4771

Juvenile Court Request to Apply for Children In Need of Services (CHINS) Grant

Juvenile Court is seeking approval to apply for the Children in Need of Services (CHINS) Grant through the Criminal Justice Coordinating Council (CJCC). We are requesting to apply for \$80,000 and those funds will support evidence-based youth prevention and intervention services, including the Strengthening Families Program, Trauma-Focused Cognitive Behavioral Therapy (TF-CBT), and Botvin LifeSkills Training. These programs are designed to reduce risk factors associated with juvenile justice involvement, strengthen family functioning, improve youth decision-making and coping skills, and provide alternatives to detention. If awarded, the grant will allow the continuation of successful services previously funded through CJCC Delinquency Prevention grants over the past five years.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FINANCIAL IMPACT:

We are asking to apply for \$80,000. There is no match required, and this is a reimbursable grant.



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4769)

Meeting: 06/16/26 05:00 PM
Department: Court Services
Category: Grant
Prepared By: Hillard Daniel
Initiator: Lindsay Mobley
Sponsors:
DOC ID: 4769

Acceptance of Family Treatment Court FY27 Operating Grant

The Family Treatment Court has applied and received is FY27 operating grant award. This is an annual award received through the Council of Accountability Court Judges, which carries with it a 15% county cash match.

The Family Court has been awarded \$212,248 with a \$37,456 match for a total project of \$249,704.

This award will be used to fund the majority of the courts operating costs including: personnel, treatment, drug testing, community surveillance, and travel for annual conference.

Vote yes to allow the Family Treatment Court to accept the operating award.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FY27 Operating Grant Budget Award Worksheet

Court Name **Troup County Family Treatment Court**

Budget Worksheet Category	Line Item		Total Budgeted
Personnel	Program Coordinator	\$15,518	\$89,928
	Coordinator Benefits	\$6,576	
	Program Case Manager	\$44,125	
	Case Mgr. Benefits	\$23,709	
Contract Services	Treatment Provider	68,544.00	\$104,320
	LEO Surveillance	7,776.00	
	Drug Labs	28,000.00	
Drug Testing Supplies	Lab Test	12,000.00	\$12,000
Supplies /Other Costs		0.00	\$0
Equipment		0.00	\$0
In State Training and Travel	2026 CACJ Conference	6,000.00	\$6,000
Transportation Funding		0.00	\$0
Total Budget:			\$212,248

Match: \$37,456

Funding Committee Note:

The court's cost of drug testing is significantly higher than the state average.

Attachment: Troup County Family Treatment Court (Acceptance of Family Treatment Court FY27 Operating Grant)



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4768)

Meeting: 06/16/26 05:00 PM
Department: Court Services
Category: Grant
Prepared By: Hillard Daniel
Initiator: Lindsay Mobley
Sponsors:
DOC ID: 4768

Acceptance of Drug Court FY27 Operating Grant

The Felony Drug Court has applied and received is FY27 operating grant award. This is an annual award received through the Council of Accountability Court Judges, which carries with it a 15% county cash match.

The Drug Court has been awarded \$247,903 with a \$43,748 match for a total project of \$291,651.

This award will be used to fund the majority of the courts operating costs including: personnel, treatment, drug testing, community surveillance, and travel for annual conference. The drug court also applied for funds for transportation cost which is a shared resource among the 4 courts in the county.

Vote yes to allow the Drug Court to accept the operating award.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FY27 Operating Grant Budget Award Worksheet

Court Name

Troup County Drug Court

Budget Worksheet Category	Line Item	Total Budgeted
Personnel	Program Coordinator	46,550.00
	Fringe Benefits	20,727.00
	Program Case Manager	22,063.00
	Fringe Benefits	11,503.00
Contract Services	Treatment Provider	27,000.00
	Law Enforcement	13,000.00
	Drug Lab	57,000.00
Drug Testing Supplies	Confirmation Testing	14,560.00
Supplies /Other Costs		0.00
Equipment		0.00
In State Training and Travel	2026 CACJ Conference	5,500.00
Transportation Funding	Public Transportation	
	Private Transportation	
Total Budget:		\$247,903

Match:

\$43,748

Funding Committee Note:

The court can apply for additional funds during the fall LEO grant, emergency, or enhancement grant.

Attachment: FY27 budget worksheet Troup (Acceptance of Drug Court FY27 Operating Grant)

TROUP COUNTY
GEORGIATroup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4773)

Meeting: 06/16/26 05:00 PM
Department: Court Services
Category: Grant
Prepared By: Jasmine Johnson
Initiator: Lindsay Mobley
Sponsors:
DOC ID: 4773

CACJ FY 27 Operating Grant Acceptance Request – MHC

Summary: Request approval to accept the FY27 CACJ Operating Grant Award for Troup County Mental Health Court (MHC). Grant funds will support personnel, treatment services, surveillance, drug testing, and training expenses necessary for continued program operations and compliance with CACJ standards. Budget attachment included.

Financial Impact: Grant

Financial Summary: The FY27 CACJ Operating Grant Award totals \$215,610 with a required local match of \$38,049. Grant funds include Personnel (\$115,167), Contract Services (\$77,900), Drug Testing Supplies (\$16,320), and In-State Training and Travel (\$6,223). No County general funds are requested beyond the approved match sources. The required match will be provided through DATE Funds.

Motion: Approve acceptance of the FY27 CACJ Operating Grant Award for Troup County Mental Health Court and authorize implementation of the approved budget.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FY27 Operating Grant Budget Award Worksheet

Court Name

Troup County Mental Health Court

Budget Worksheet Category	Line Item	Total Budgeted
Personnel	Program Coordinator	31,036.00
	Coordinator Benefits	15,456.00
	Program Case Manager	44,125.00
	Case Manager Benefits	24,550.00
		\$115,167
Contract Services	Counselor	40,000.00
	Law Enforcement	15,000.00
	Drug Lab	22,900.00
		\$77,900
Drug Testing Supplies	Monitoring	1,850.00
	Confirmation	14,470.00
		\$16,320
Supplies /Other Costs	0.00	\$0
Equipment	0.00	\$0
In State Training and Travel	2026 CACJ Conference	6,223.00
		\$6,223
Transportation Funding	0.00	\$0
Total Budget:		\$215,610

Match:

\$38,049

Funding Committee Note:

None.



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4772)

Meeting: 06/16/26 05:00 PM
Department: Court Services
Category: Grant
Prepared By: Jasmine Johnson
Initiator: Lindsay Mobley
Sponsors:
DOC ID: 4772

CACJ FY27 Operating Grant Acceptance Request – DUI/ Drug Court

Summary: Request approval to accept the FY27 Operating Grant Award for the Troup County DUI Court Program. Grant funds will support personnel, surveillance services, drug testing, and training necessary to maintain program operations and compliance with CACJ standards. The approved FY27 Operating Budget includes funding for Program Case Manager and Program Coordinator personnel costs, LEO/Surveillance services, Drug Labs, Drug Testing Supplies, and CACJ Conference training and travel.

Financial Impact: Grant

Financial Summary: The total FY27 Operating Grant Award Budget is \$159,063 with a required match contribution of \$28,070. The required match will be provided through DATE Funds. Budget categories include:

- Personnel - \$121,457
- Contract Services - \$24,926
- Drug Testing Supplies - \$6,457
- In-State Training and Travel - \$6,223

Motion: Approve acceptance of the FY27 Operating Grant Award for the Troup County DUI Court Program and authorize the appropriate officials to execute all necessary grant documents.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FY27 Operating Grant Budget Award Worksheet

Court Name **Troup County DUI Court**

Budget Worksheet Category	Line Item		Total Budgeted
Personnel	Program Case Manager	\$44,125	\$121,457
	Benefits	\$26,813	
	Program Coordinator	\$31,063	
	Benefits	\$19,456	
Contract Services	LEO/ Surveillance	13,504.00	\$24,926
	Drug Labs	11,422.00	
Drug Testing Supplies	Monitoring	4,744.00	\$6,457
	Confirmation/In-House	1,713.00	
Supplies /Other Costs		0.00	\$0
Equipment		0.00	\$0
In State Training and Travel	2026 CACJ Conference	6,223.00	\$6,223
Transportation Funding		0.00	\$0
Total Budget:			\$159,063

Match: \$28,070

Funding Committee Note:

The grant application requested a significant increase in funds that is not proportional to the current census. The grant request did not provide any reasonable justification for this requested increase. In the future, grant applications seeking substantial increases without reasonable justification may not be considered.

The court can apply for additional surveillance during the fall LEO grant.

Attachment: Troup County DUI (CACJ FY27 Operating Grant Acceptance Request – DUI/ Drug Court)



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4774)

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Grant
Prepared By: Denise Robinson
Initiator: Denise Robinson
Sponsors:
DOC ID: 4774

USTA Southern Parks & Recreation Grant - Permission to Apply

The USTA Southern Parks and Recreation Grant Program provides up to \$2,000 in funding to support new tennis programs offered through local parks and recreation departments. Eligible expenses include tennis equipment, instructor fees, marketing materials, event supplies, and on-court equipment.

Troup County Parks & Recreation plans to host the inaugural McCluskey Tennis Center Club Championship, creating a new opportunity for local players to participate in organized tennis competition. Grant funds will help offset event and program expenses associated with launching this annual event. No local match is required. If awarded, all equipment purchased through the grant will remain the property of Troup County for continued public use.

Requesting motion to approve submission of an application to the USTA Southern Parks and Recreation Grant Program.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED



Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4785)

4.G

Meeting: 06/16/26 05:00 PM
Department: Fire Department
Category: Grant
Prepared By: Elizabeth Brock
Initiator: Zac Steele
Sponsors:
DOC ID: 4785 A

Firehouse Subs Grant

Troup County Fire Department is requesting Approval to apply for the Firehouse Subs Public Safety Grant. Funds will be used to purchase new batteries for Extrication tools. Budget: \$15,000 (no match)

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FINANCIAL IMPACT:

no match required for grant



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4782)

Meeting: 06/16/26 05:00 PM
Department: Fire Department
Category: Grant
Prepared By: Elizabeth Brock
Initiator: Zac Steele
Sponsors:
DOC ID: 4782 A

AFG Grant Assistance to Firefighters Grant

Approval to submit an application to the Federal Emergency Management Agency's (FEMA) FY 2026 Assistance to Firefighters Grant (AFG) Program.

Troup County Fire Department seeks funding to purchase 70 sets of structural firefighting turnout gear to provide all operational firefighters with a second set of protective equipment. The project will reduce firefighter exposure to carcinogens by allowing contaminated gear to be removed from service for cleaning and decontamination while maintaining emergency response readiness.

Funding: Total project cost is \$396,340.00, consisting of \$360,309.09 in federal funding and a required 10% local match of \$36,030.91.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FINANCIAL IMPACT:

10% local cost match

TROUP COUNTY
GEORGIATroup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4786)

Meeting: 06/16/26 05:00 PM
Department: Troup County Board of Commissioners
Category: Facilities
Prepared By: James Anderson
Initiator: Eric Mosley
Sponsors:
DOC ID: 4786

Renovation Project - Fire Station #9 (Mountville Community) - 103 Railroad Street

Troup County Fire Station #9, located in the Mountville Community at 103 Railroad Street (see attached site plan), is in very poor exterior and interior physical condition.

On March 3, 2026, the Board of Commissioners approved Staff to move forward with creating a proposal for the complete renovation of Fire Station #9, which included an updated design, specifications, and pricing for the project.

Staff created two different Invitation to Bid packages. One bid package included the demolition of the existing facility down to the existing monolithic concrete slab foundation and the PEMB structural red-iron steel frame, then install a new exterior metal shell on the existing foundation and structural steel frame. The second bid package included the interior build-out work for two different interior floor plan options, a 2 bedroom / 1 bathroom option and a 3 bedroom / 2 bathroom option.

The Invitation to Bid(s) were posted on May 1, 2026. A mandatory pre-bid meeting was held at the job-site location, and fifteen (15) general contractors attended the on-site meeting. Seven (7) contractors submitted their sealed bid proposals for the project (see attached) at the bid opening last Tuesday, June 9.

Staff recommends APPROVAL of the contract with Riley Contracting Inc in the amount of \$388,000.00 for the 3 Bedroom / 2 Bathroom option, per the bid proposals.

Staff recommends APPROVAL of the contract with Riley Contracting Inc in the amount of \$388,000.00 for the 3 Bedroom / 2 Bathroom option, per the bid proposals.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

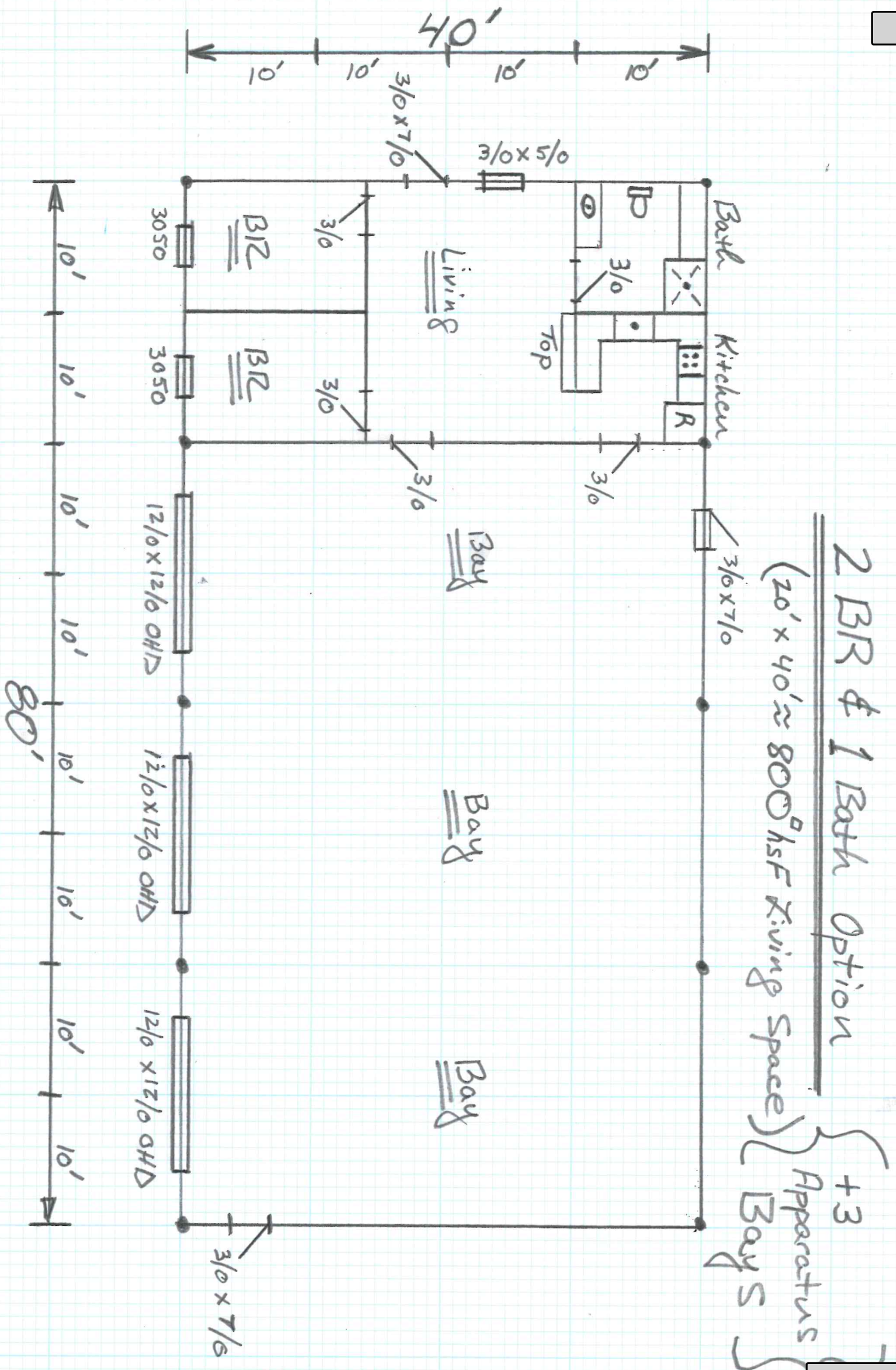
DISCUSSED AND REFERRED

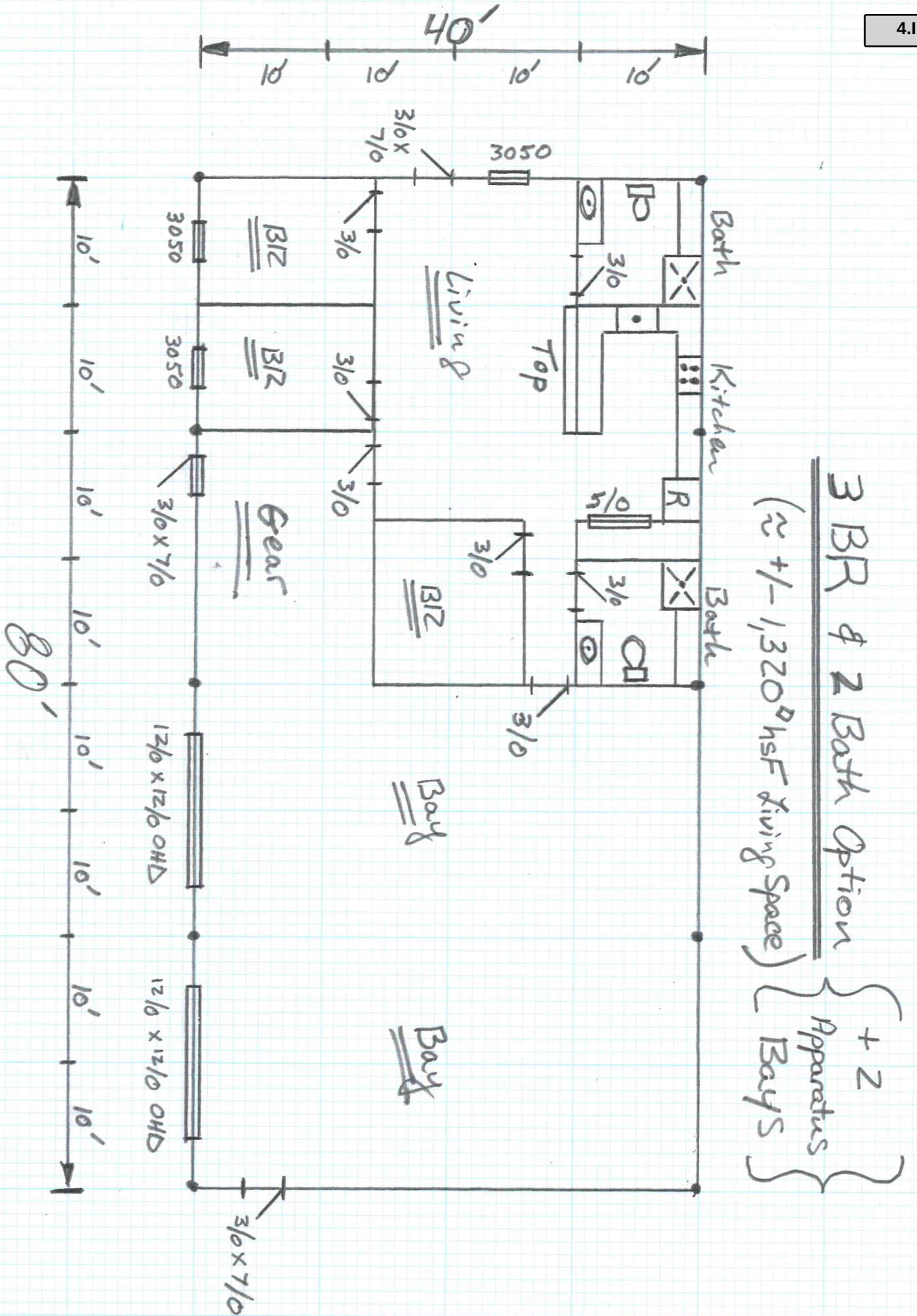
FINANCIAL IMPACT:

The cost of the project will be offset by the proceeds from the recent sale of two surplus properties and utilizing funds from SPLOST V.



Attachment: Troup County BOC - Site Plan - Fire Station 9 (Renovation Project - Fire Station #9 (Mountville Community) - 103 Railroad Street)





Troup County Fire Station #9

Renovation Project - Bid Proposals

103 Railroad Street (Mountville Community)

Bid Proposal	David Jordan Enterprises, LLC		Headley Construction Company		F & F General Construction		Principle Construction	
	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option
Demo & New Exterior Metal Shell	\$69,492.22	\$69,492.22	\$134,000.00	\$134,000.00	\$140,600.00	\$140,600.00	\$165,000.00	\$165,000.00
Interior Buildout	\$149,659.00	\$200,953.00	\$213,000.00	\$281,000.00	\$294,715.00	\$341,775.00	\$273,000.00	\$340,000.00
Total Bid Proposal	\$219,151.22	\$270,445.22	\$347,000.00	\$415,000.00	\$435,315.00	\$482,375.00	\$438,000.00	\$505,000.00

Bid Proposal	Reams Enterprises		Blue Line Development Group		Riley Contracting, Inc.			
	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option	2 Bed / 1 Bath Option	3 Bed / 2 Bath Option		
Demo & New Exterior Metal Shell	\$186,692.00	\$186,692.00	\$149,923.00	\$149,923.00	\$97,000.00	\$93,000.00		
Interior Buildout	\$425,855.32	\$498,293.97	\$76,500.00	\$122,760.00	\$247,000.00	\$295,000.00		
Total Bid Proposal	\$612,547.32	\$684,985.97	\$226,423.00	\$272,683.00	\$344,000.00	\$388,000.00		



TROUP COUNTY
GEORGIA

Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4787)

4.J

Meeting: 06/16/26 05:00 PM
Department: Troup County Board of Commissioners
Category: Administration
Prepared By: Valerie West
Initiator: Eric Mosley
Sponsors:
DOC ID: 4787

Callaway Stadium

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

STATE OF GEORGIA
COUNTY OF TROUP.

MEMORANDUM OF AGREEMENT

This INTERGOVERNMENTAL AGREEMENT is entered into as of the ____ day of _____, 2026 (the “Effective Date”), by and between the TROUP COUNTY SCHOOL DISTRICT (the “District”), a public body corporate under the laws of the State of Georgia, TROUP COUNTY, GEORGIA (the “County”), a political subdivision of the State of Georgia and the CITY OF LAGRANGE, a municipal corporation of the State of Georgia (the “City”), each a “Party” and collectively the “Parties.”

RECITALS

WHEREAS, the County and City are the owners of certain real property located at _____, LaGrange, Georgia _____, consisting of approximately _____ acres known as Callaway Stadium and more particularly described in Exhibit A attached hereto and incorporated herein by reference (the “Property”);

WHEREAS, the Property is not currently needed for County or City purposes;

WHEREAS, the District has paid to utilize the Property in the past and intends to continue to use the property for District purposes;

WHEREAS, the County and City desire to deed the Property to the District:

NOW, THEREFORE, for and in consideration of the mutual promises and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the County, City and District hereby agree as follows:

1. Transfer of Property

The County and City shall convey to the District the Property in fee simple by limited warranty deed, together with all the rights and appurtenances appertaining thereto, together with any real property improvements and fixtures situated on and attached to the Property.

2. Further Assurances

The parties agree to execute any further documents, including but not limited to deeds, easement plats, access agreements, or amendments, as may be necessary to carry out the intent of this Agreement.

3. Suits or Claims

There is presently pending a civil action in the Superior Court of Troup County, Civil Action No. 26-CV-0183 brought by Plaintiff, Latosha James against City, County, District, et al. This transfer of ownership of the Property shall have no bearing on the claims or defenses asserted by any Party to that civil action. Other than that identified claim, there is no other action, suit, or proceeding pending or threatened to the knowledge of the Parties.

4. Hazardous Substances

Neither County nor City has manufactured, treated, stored, or disposed of any “hazardous substance” on the Property, nor, to the best of those parties actual knowledge, has any predecessor in ownership of the Property done so.

5. Authority to Convey

County and City have the full authority to execute and deliver this Agreement and any other agreement or instrument to be executed and delivered by County and City in connection herewith and to carry out the transaction contemplated hereby. The consummation of the transaction contemplated hereby will not violate any rules, policies, or regulations of the parties or State of Georgia, and this Agreement constitutes a valid and binding Agreement of the parties in accordance with its terms.

6. Real Estate Commissions/Brokerage

Parties hereby warrant and represent, each to the other, that no broker or agent is or has been involved in the procuring of this Agreement and each Party agrees to hold the others harmless against any and all claims for any broker or agent fees or commissions hereunder which is based on an alleged or actual act, promise or inducement by such Party.

7. Miscellaneous

- a. Entire Agreement. This Agreement represents the full and complete understanding of the parties with respect to the subject matter hereof and supersedes all prior discussions or representations.
- b. No Monetary Consideration. The parties acknowledge and agree that this transaction is being undertaken solely in furtherance of public purposes and that no monetary consideration shall be exchanged between the parties.
- c. Governing Law. This Agreement shall be governed by and construed under the laws of the State of Georgia.
- d. Execution in Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

A signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy.

e. Amendment and Notices. This Agreement may be amended only by a written instrument executed by both parties. All notices under this Agreement shall be in writing and delivered by personal service, certified mail, or electronic transmission with confirmation.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized officers as of the date first stated above.

TROUP COUNTY BOARD OF EDUCATION

By: _____
Dr. Rachel B. Hazel, Superintendent

Attest: _____

Date: _____

TROUP COUNTY, GEORGIA

By: _____
Patrick Crews, Chairman

Attest: _____
Valerie West, County Clerk

Date: _____

CITY OF LAGRANGE, GEORGIA

By: _____

Attest: _____

Date: _____

Exhibit A – Legal Description of Property (To be inserted)

Attachment: Callaway Stadium Property MOU 6.9.26 (Callaway Stadium)

TROUP COUNTY
GEORGIATroup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4715)

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Administration
Prepared By: Denise Robinson
Initiator: Denise Robinson
Sponsors:
DOC ID: 4715 A

Opioid Settlement Funds Policy

Troup County receives opioid settlement funds pursuant to the National Opioid Litigation Settlement. These funds are restricted and must be used exclusively for opioid remediation purposes as defined in Exhibit E - List of Opioid Remediation Uses of the Final Settlement Agreement dated March 25, 2022.

At present, the County does not have a formal policy governing the use of these funds. The proposed policy establishes a framework for:

- Board of Commissioners oversight and authorization
- Compliance with Exhibit E requirements
- Standardized review and approval of funding requests

The policy designates the Troup County Board of Commissioners as the sole authorizing authority for the use of opioid settlement funds.

Approve the adoption of the Troup County Opioid Settlement Funds Policy to establish governance and procedures for the use of opioid settlement funds.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

RESOLUTION ADOPTING OPIOID SETTLEMENT FUNDS POLICY

(Resolution No.: _____)

WHEREAS, Opioid abuse and addiction pose severe threats to public health, safety, and the well-being of Troup County residents; and

WHEREAS, Troup County, Georgia (“County”) has received and will continue to receive funds pursuant to national opioid litigation settlements involving opioid manufacturers, distributors, and related entities; and

WHEREAS, such funds are intended to address the public health crisis caused by opioid misuse, addiction, and overdose; and

WHEREAS, such funds are legally restricted and must be used solely for approved opioid remediation and abatement purposes in accordance with applicable settlement agreements; and

WHEREAS, the Troup County Board of Commissioners recognizes the importance of ensuring that such funds are used in a manner that is compliant, transparent, and fiscally responsible; and

NOW, THEREFORE, the Board of Commissioners of Troup County, Georgia resolve as follows:

1. The Opioid Settlement Funds Policy attached hereto as Exhibit “A” is hereby approved and adopted.
2. All opioid settlement funds received by the County shall be administered in accordance with the adopted Policy and all applicable settlement requirements.
3. The County Manager, Finance Department, and County Attorney are authorized to take such administrative actions as are necessary to implement and enforce the Policy.
4. This Resolution shall become effective immediately upon adoption.

IT IS FURTHER RESOLVED that the provisions of this Resolution shall become effective immediately and that this Resolution be duly entered upon the minutes.

SO RESOLVED, this _____ day of _____, 2026.

TROUP COUNTY BOARD OF COMMISSIONERS

BY: _____

Attachment: RESOLUTION OPIOID POLICY (4.6.26) (Adoption of Opioid Settlement Funds Policy)

Patrick Crews, Chairman

ATTEST: _____
Valerie West, Clerk

Clerk's Record of Commission Vote

James L. Thrailkill, Troup County Commissioner, District 2	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Rex Scott, Troup County Commissioner, District 3	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Morris Jones, Troup County Commissioner, District 4	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Jimmy D. McCamey, Jr., Ph.D., Troup County Commissioner, District 5	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Patrick Crews, Troup County Commission Chairman (District 1) *	Yea ☐	Nay ☐	Abstain ☐	Absent ☐

* Chairman not required to vote except to break a tie.

Valerie West, Troup County Clerk

TROUP COUNTY, GEORGIA

OPIOID SETTLEMENT FUNDS POLICY

I. PURPOSE

The purpose of this policy is to establish a governance and accountability framework for the receipt, authorization, allocation, and expenditure of opioid settlement funds received by Troup County, Georgia through the National Opioid Litigation Settlement(s) in accordance with applicable Settlement Agreement(s).

This policy is intended to ensure that all opioid settlement funds are used solely for approved opioid remediation purposes, in compliance with the requirements of all Settlement Agreements, and in a manner that promotes transparency, fiscal responsibility, and measurable public benefit for Troup County residents.

II. AUTHORITY

The Troup County Board of Commissioners shall retain final authority over the appropriation and use of opioid settlement funds, subject to the delegated administrative approval authority set forth in this Policy.

No opioid settlement funds may be obligated or expended without approval in accordance with this Policy and documentation demonstrating that the proposed use is consistent with applicable settlement requirements, including their incorporated Exhibit(s).

The Board of Commissioners may establish, by resolution or administrative directive, a monetary threshold below which expenditures of opioid settlement funds may be approved administratively by the County Manager or a designated administrative official acting under the County Manager's authority. Expenditures exceeding such threshold shall require approval by the Board of Commissioners.

The Board may establish advisory committees or staff review processes to inform funding recommendations; however, such bodies shall serve in an advisory capacity only and shall not possess independent spending authority.

III. FUND SOURCE AND RESTRICTIONS

Opioid settlement funds received by Troup County are legally restricted revenues and are not general-purpose funds. These funds shall be used exclusively for opioid remediation and abatement activities that are approved or allowable under applicable Settlement Agreements.

The County's opioid settlement funds are received directly pursuant to national settlement agreements and are not administered as state pass-through funds.

To the extent funds from multiple settlements are combined, the County shall administer such funds in a manner that ensures compliance with the most restrictive applicable use, allocation, and reporting requirements.

Use of opioid settlement funds for general governmental purposes or activities unrelated to opioid remediation is strictly prohibited. Funds shall not be used to supplant existing funding obligations; however, funds may be used to expand, enhance, or supplement existing programs, provided such use does not reduce or replace existing funding commitments.

IV. GUIDING PRINCIPLES FOR FUND ALLOCATION

In authorizing the use of opioid settlement funds, the Board of Commissioners shall be guided by the following principles:

1. Compliance First – All expenditures must align with applicable Settlement Agreements and priority shall be given to their identified Core Strategies. Uses outside such core strategies may be approved with a documented rationale demonstrating their contribution to opioid abatement.
2. Public Health and Public Safety Focus – Priority shall be given to initiatives that reduce overdose deaths, expand access to treatment and recovery services, support justice-involved individuals, and strengthen prevention and early intervention efforts.
3. Evidence-Based Use – Funding decisions should favor strategies supported by evidence, evidence-informed practices, or demonstrated community need.
4. Coordination and Non-Duplication – Funds should complement, not duplicate, existing funding sources.
5. Transparency and Accountability – All approved uses shall be documented, tracked, and reported.

V. ELIGIBLE USES (OVERVIEW)

Opioid settlement funds may be used for eligible activities consistent with applicable settlement requirements. Representative examples include, but are not limited to, substance use disorder treatment and recovery services, medication-assisted treatment, prevention and education initiatives, harm reduction strategies, criminal justice-related diversion and reentry support, and transportation services that directly support opioid remediation efforts.

All proposed uses shall demonstrate a clear nexus to opioid abatement and identify the applicable Settlement fund use category or other approved-use classification.

VI. APPLICATION AND REVIEW PROCESS

All requests to use opioid settlement funds shall be submitted in writing by County departments using a standardized request form and shall include a description of the proposed use, requested amount, timeframe, applicable Settlement fund use category, budget summary, and statement of non-supplanting.

Requests shall also include a description of the anticipated public benefit or impact and, where practicable, measurable outputs or outcomes.

Where a proposed use is not directly aligned with a Core Strategy, the request shall include a statement explaining how the use contributes to opioid abatement.

The County's Grants Manager shall serve as the initial point of intake and coordination for all requests and shall be responsible for assembling materials necessary for staff review and approval.

County staff, coordinated through the Grants Manager, shall conduct an administrative, financial, and compliance review prior to advancing requests for approval.

Such review may include input from the County Finance Department, County Attorney, and relevant subject-matter departments.

No funds may be expended prior to approval in accordance with this Policy.

VII. DOCUMENTATION AND TRACKING

Approved opioid settlement fund expenditures shall be tracked separately from general fund revenues, accounted for within a designated opioid settlement fund, and coded to ensure traceability of revenues and expenditures.

Documentation shall be maintained sufficient to demonstrate that each expenditure is reasonably related to opioid abatement and complies with settlement agreement use and other applicable settlement requirements, as well as County financial policies.

The County may conduct periodic internal reviews of opioid settlement fund expenditures and may require reporting sufficient to demonstrate compliance with this Policy and applicable settlement requirements.

VIII. AMENDMENTS

This policy may be amended by action of the Troup County Board of Commissioners to reflect changes in law, guidance, or local priorities.



Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4778)

4.L

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Resolution
Prepared By: Sonya Conroy
Initiator: Denise Robinson
Sponsors:
DOC ID: 4778

Resolution to forgive SPLOST 6 due to General CIP Fund

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

**A RESOLUTION OF THE BOARD OF COMMISSIONERS
OF TROUP COUNTY, GEORGIA**

(Resolution No.: _____)

WHEREAS, the voters of Troup County approved the imposition of the Special Purpose Local Option Sales and Use Tax commonly referred to as SPLOST VI for the purpose of funding various capital outlay projects authorized therein, and

WHEREAS, the County has undertaken and incurred costs associated with various projects eligible for funding from SPLOST VI proceeds; and

WHEREAS, in order to facilitate the timely completion of such projects, expenditures associated with certain SPLOST VI eligible projects have been previously paid from other County funds; and

WHEREAS, the Board of Commissioners desires to confirm the allocation of certain expenditures to SPLOST VI and to authorize reimbursement to the Capital Projects Fund for expenditures identified herein as eligible SPLOST VI expenditures; and

WHEREAS, the Board of Commissioners has reviewed the expenditures identified in Exhibit "A" attached hereto and incorporated herein by reference and finds that the amounts identified therein constitute lawful expenditures for projects authorized to be funded from SPLOST VI proceeds.

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of Troup County, Georgia, and it is hereby resolved by authority of the same as follows:

SECTION 1.

The expenditures identified in Exhibit "A" are hereby determined and allocated to SPLOST VI as eligible project expenditures.

Attachment: RESOLUTION SPLOST VI Forgiveness (Resolution to forgive SPLOST 6 due to General CIP Fund)

SECTION 2.

To the extent such expenditures were previously paid for duly authorized SPLOST VI Projects, the Board of Commissioners hereby authorizes reimbursement of the Capital Projects Fund from available SPLOST VI proceeds in the amounts reflected in Exhibit "A."

SECTION 3.

The County Manager, Finance Director, County Clerk, and such other County officials as may be necessary are authorized and directed to make all accounting entries, interfund transfers, budget amendments, and other administrative adjustments necessary to implement this Resolution and to properly reflect the allocation of such expenditures to SPLOST VI.

SECTION 4.

The total amount authorized for reimbursement pursuant to this Resolution is \$3,639,993.55, as reflected in Exhibit "A."

SECTION 5.

The Board of Commissioners finds that the expenditures identified in Exhibit "A" are consistent with the purposes approved by the voters in connection with SPLOST VI and that reimbursement of the Capital Projects Fund for such expenditures serves a valid public purpose and promotes the accurate accounting and administration of SPLOST VI proceeds.

SECTION 6.

This Resolution shall become effective immediately upon its adoption.

SO RESOLVED, this _____ day of _____, 2026.

TROUP COUNTY BOARD OF COMMISSIONERS

BY: _____
Patrick Crews, Chairman

ATTEST: _____
Valerie West, Clerk

Clerk's Record of Commission Vote

James L. Thrailkill, Troup County Commissioner, District 2	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Rex Scott, Troup County Commissioner, District 3	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Morris Jones, Troup County Commissioner, District 4	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Jimmy D. McCamey, Jr., Ph.D., Troup County Commissioner, District 5	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Patrick Crews, Troup County Commission Chairman (District 1) *	Yea ☐	Nay ☐	Abstain ☐	Absent ☐

* Chairman not required to vote except to break a tie.

Valerie West, Troup County Clerk

Exhibit A

SPLOST VI – County Specific Projects

Whitesville Road Soccer Complex	\$ 2,923,934.92	Parks & Recreation
Government Center Courtroom	\$ 705,785.63	Government Facilities
Finance File Room Buildout	\$ 10,273.00	Government Facilities
Total	\$ 3,639,993.55	



Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4777)

4.M

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Policy
Prepared By: Sonya Conroy
Initiator: Denise Robinson
Sponsors:
DOC ID: 4777

Troup County Financial Policies Update

Updates to the Financial Policies to correct typos, update Federal Compliance and add a policy for Bid Protests or Appeals.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

FINANCIAL POLICIES of TROUP COUNTY, GEORGIA



FINANCIAL POLICIES OF TROUP COUNTY, GEORGIA

I. Fiscal Policies

II. Purchasing Policies

III. Capital Asset Management Policies

IV. Grant Policy

Legal Authority

These policies are adopted pursuant to the authority granted to the Troup County Board of Commissioners under the Troup County Code, Section 15 of the local Act creating the Board of Commissioners (Ga. L. 1958, p. 3068, as amended by Ga. L. 2006, p. 65049), and applicable provisions of O.C.G.A. Title 36, Chapter 91 and Title 32.

Fiscal Policies

I. OPERATING BUDGET POLICIES

1. Troup County Government will finance all current expenditures with current revenues. Troup County Government will avoid budgetary procedures that balance current expenditures through the obligation of future resources. Troup County Government will not use short-term borrowing to meet operating budget requirements. Use of fund balance to balance a budget will be avoided.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.
3. All Governmental Funds are subject to the annual budget process. The budget must be balanced for all budgeted funds. Total anticipated revenues and other resources available must equal total estimated expenditures for each fund.
4. All budgets will be adopted on a basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.
5. Except for capital projects and grants, all unencumbered operating budget appropriations will lapse at year-end. Encumbered balances, when paid up to thirty days after year-end, will be reversed through adjusting entries to the previous year's expenditures. Balances paid after the thirty-day adjustment period will be paid with current resources.
6. The budget shall be adopted by resolution at the legal level of budgetary control which is the fund/department level (i.e., expenditures may not exceed the total for any department within a fund). Amendments to transfer appropriations within a Department shall require only the approval of the County Manager and staff. Any amendment for transfers between departments or funds, an increase of a salary appropriation, an increase in the level of authorized positions or an increase in total department budget shall require the approval of the Board of Commissioners. Department heads and management personnel are directed to operate within budget limitations to prevent "emergency" situations.
7. Troup County Government will strive to include an amount in the General Fund budget approved by the Board of Commissioners (i.e, a line item for contingencies) for unforeseen (i.e., emergency type) operating expenditures. The amount of the contingency will be no more than 5% of the operating budget.
8. Troup County Government will maintain a budgetary control system to ensure adherence to the budget and will prepare timely financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

9. The operating budget shall be developed to control both the direct and indirect costs of programs and services whenever practical.
10. Troup County Government shall comply with all state laws applicable to budget hearings, public notices, public inspection, and budget adoption.
11. Supplemental operating budget guidelines, which shall not be in conflict with these policies, shall be adopted and announced each year at the beginning of the budgeting process.

II. CAPITAL BUDGET, CAPITALIZATION AND DEPRECIATION POLICIES

1. Operating capital is defined as those assets with a value of \$100 or more but less than \$10,000. This type of capital shall merely be budgeted on an annual basis and will be included in the annual operating budget.
2. Major Capital Outlay is defined as those assets with a value of \$10,000 or more, and with an expected useful life of five years or more (see Capital Asset Management Policy for schedule). These items shall also be considered as part of the annual budgeting process; however, they shall be planned and delineated at least three (3) years in advance in conjunction with each year's annual budget preparation.
3. The Capital Improvement Program (CIP) will be prepared and maintained separate from the annual budget. The CIP shall be a six-year plan (current year plus the ensuing 5 additional years) and shall identify major capital outlay of a project nature (i.e. roads & bridges, new buildings, major renovations, new parks, etc.) or any non-project type outlay. Generally Capital Improvement Projects will be undertaken to:
 - A. Preserve infrastructure and public facilities.
 - B. Promote economic development and enhance the quality of life.
 - C. Improve the delivery of services.
 - D. Preserve community and historical assets.
 - E. Address other major needs as deemed appropriate by the Board of Commissioners.

The primary purpose for preparing the CIP and for annually updating it is to plan in advance for the financing of such projects. Troup County Government will aggressively seek public and private grants, contracts, and other outside sources of revenue to fund projects included in the CIP. Any balances of appropriations for major capital projects will be designated by management at year end and re-appropriated in the following years until the project is completed.

III. RESERVE FUND POLICIES

1. Troup County Government will strive to maintain a General Fund working reserve equal to a minimum of three months and a maximum of six months of the total General Fund budget. This reserve shall be maintained to provide the capacity to :
 - A. Offset significant downturns and revision in any general government activity.
 - B. Provide sufficient working capital.
 - C. Provide a sufficient cash flow for current financial needs at all times.
2. Unassigned Governmental Fund balances, measured at the end of the fiscal year, which exceed four months of the Current Operating Budget may be designated as “Committed” by the Board of Commissioners for use on Capital Expenditures
 - A. Only the Board of Commissioners may approve expenditures of Committed Funds designated for Capital Improvements.
3. Troup County Government will maintain reserves in compliance with all debt service requirements to maintain bond ratings and the marketability of bonds.

IV. REVENUE ADMINISTRATION POLICIES

1. Troup County Government will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
2. Troup County Government will estimate its revenues by an objective analytical process in a prudent manner.
3. Troup County Government will follow a policy of paying for services with user charges when possible to reduce the reliance on taxes and other general revenue sources.
4. Troup County Government will aggressively seek public and private grants, contracts, and other outside sources of revenues for funding projects where appropriate.
5. Troup County Government will establish the levels of all user charges based on an analysis of the total cost of providing certain types of services overall

V. ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES

1. An independent audit in compliance with Generally Accepted Audit Standards will be performed annually by a qualified external auditor in accordance with GA. Code 36-81-7.

2. Troup County Government will prepare a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP).
3. Troup County Government will establish and maintain a high degree of accounting practice and accounting systems will conform to Generally Accepted Accounting Principles.
4. Troup County Government will maintain accurate records of all assets to insure a high degree of stewardship for public property.
5. Troup County Government will develop an ongoing system of financial reporting to meet the needs of the governing authority, the manager, department heads, and the general public. Reporting systems will monitor the cost of providing services where possible. The reporting systems will promote budgetary control and comparative analysis.

VI. ACCOUNTS PAYABLE, ACCOUNTS RECEIVABLE, CASH HANDLING AND INTERNAL CONTROLS POLICIES

A. ACCOUNTS PAYABLE POLICIES

Troup County Government shall establish and maintain an effective and timely accounts payable process to ensure the proper authorization, recording, and disbursement of County obligations.

INVOICE PROCESSING AND APPROVAL

- All invoices shall be reviewed and approved by the appropriate department head or designee before submission to the Finance Department for payment.
- Payments shall only be made for goods or services that have been received and verified.
- Each invoice must be supported by proper documentation, including purchase orders (if applicable), receipt of goods, and any other required documentation.

PAYMENTS

- Payments will be issued on a regular schedule, not to exceed thirty (30) days from invoice receipt or goods/services acceptance, whichever is later, unless specific contract terms require otherwise.
- ACH is preferred form of payment

VENDOR MANAGEMENT

- Payments must be made to verified vendors. Vendors are required to complete a Vendor Packet and insurance information is required. Finance must approve payments to vendors not on the approved list.

- A vendor master file will be maintained and reviewed regularly to verify accuracy and prevent duplication or fraudulent accounts.

FEDERAL FUNDS DISBURSEMENTS

- For expenditures charged to federal awards, the County shall ensure compliance with 2 CFR 200.305, including payment timing and cash management requirements.

B. ACCOUNTS RECEIVABLE POLICIES

Troup County Government will maintain an accurate and efficient accounts receivable system to ensure timely billing, collection, and reconciliation of amounts owed to the County.

BILLING AND INVOICING

- Departments shall issue invoices promptly upon delivery of services or goods. Invoices must include detailed descriptions, terms, and payment due dates.
- Receivables will be recorded in the County's general ledger and aged monthly for follow-up collection efforts.

RECEIVABLE MONITORING AND COLLECTIONS

- The Finance Department shall conduct monthly reviews of outstanding receivables and pursue collection actions for overdue balances.
- Delinquent accounts shall be escalated in accordance with the County's collection procedures, which may include late fees, payment plans, or referral to legal counsel.

FEDERAL RECEIVABLES

- All amounts due from federal sources must be supported by documentation and reconciled with the County's federal grant tracking records.

C. CASH HANDLING POLICIES

PURPOSE

This policy establishes uniform procedures and internal controls for receiving, recording, depositing, and safeguarding cash, checks, and other negotiable instruments to protect both the organization and its employees from loss or mishandling.

SCOPE

This policy applies to all employees, departments, and divisions of [Organization Name] who handle cash or cash equivalents, including checks, money orders, and credit card payments.

GENERAL POLICY

- All cash and checks received must be recorded, stored securely, and deposited promptly.
- Separation of duties must be maintained at all times. Employees receiving cash must not also be responsible for reconciling or depositing funds.
- Cash handling procedures must be documented, reviewed periodically, and followed consistently.

CASH RECEIPTS

- All receipts must be recorded immediately using a pre-numbered receipt book, point-of-sale system, or log.
- A copy of each receipt must be retained in the department's records.
- Checks must be made payable to "[Organization Name]" and restrictively endorsed upon receipt (e.g., "For Deposit Only").

DEPOSITS

- Deposits should be made weekly at a minimum. Daily deposits are required when total receipts exceed \$500
- Funds must be deposited into an approved bank account designated by the Constitutional Officer or Board of Commissioners

PETTY CASH

- Petty cash funds must be authorized by the Finance Department.
- All expenditures must be supported by receipts and reconciled monthly.
- Petty cash must be stored in a locked drawer or safe when not in use.

SAFEKEEPING

- Cash must be stored in a locked cash drawer, safe, or other secure location.
- Access to cash storage must be limited to authorized personnel only.
- Loss or theft must be reported immediately to the supervisor and Finance Department.

RECONCILIATION AND OVERSIGHT

- Supervisors must perform surprise cash counts and reconcile records at least monthly.
- All discrepancies must be documented and investigated promptly.

- Annual audits will be conducted to ensure compliance with this policy.

TRAINING AND COMPLIANCE

- Employees handling cash must be trained on this policy and related procedures.
- Failure to comply may result in disciplinary action, up to and including termination.

D. INTERNAL CONTROLS POLICIES

Troup County Government shall maintain a system of internal controls in accordance with 2 CFR § 200.303 and industry best practices to safeguard public assets, ensure reliable financial reporting, and promote compliance with applicable laws and regulations.

SEGREGATION OF DUTIES

- Duties related to authorization, custody, recording, and reconciliation of financial transactions shall be appropriately segregated to reduce the risk of error or fraud.
- No single employee shall have responsibility for all phases of a financial transaction.

AUTHORIZATION AND APPROVAL

- All financial transactions must be authorized by appropriate personnel in accordance with budget authority and purchasing thresholds.
- Expenditures must be approved in writing or electronically prior to processing.

ACCESS AND SAFEGUARDS

- Access to accounting systems, banking platforms, and financial records shall be restricted based on job responsibilities.
- All physical and digital assets shall be protected from unauthorized access, misuse, or theft.

RECONCILIATIONS AND REVIEWS

- Bank accounts and key general ledger accounts shall be reconciled monthly by someone independent of cash handling or transaction processing.
- Supervisors and department heads shall review budget-to-actual reports regularly to monitor financial performance.

RISK ASSESSMENT AND MONITORING

- The County shall assess financial risks annually and implement controls to mitigate identified risks.

- Periodic internal audits and spot checks shall be performed by the Finance Department or an independent reviewer.

VII. DEBT POLICIES

1. Troup County Government will confine long-term borrowing to major capital outlays and moral obligations.
2. Troup County Government will not use short-term debt for operating purposes.
3. Troup County Government will follow a policy of full disclosure on every financial report and bond prospectus.

VIII. INVESTMENT POLICIES

1. Troup County Government will maintain an aggressive program of investing all government funds under the direction of the Manager or designate.
2. The investment program shall be operated based on the following principles, in the order listed.
 - A. Safety – principal is to be protected from loss with secure investment practices and collateralization.
 - B. Legality – all investments shall comply with state and federal laws.
 - C. Liquidity- investments are to be readily convertible to cash when needed without losses.
 - D. Yield or Return on Investment – earnings are maximized without diminishing the other principles.
3. The investment program shall comply with all Georgia Laws and federal/state regulations for investing public funds and safekeeping/security requirements.
4. The investment program should use a competitive and well-documented selection process for investments in excess of 30 days. Investments shall be placed with only qualified financial institutions.
5. The investment program should provide for a system of internal control over investments and timely financial reporting over investing activities.

Purchasing Policies

AUTHORITY AND INTERPRETATION

This Purchasing Manual is a supplement to provide daily operational guidance for the Purchasing Ordinance # 2018-06 (codified as Article IV of Chapter 2 of the Troup County Code) adopted September 1, 2017. Updates to this manual may be made with the approval of the County Manager, the Purchasing Director and the Chief Financial Officer. This manual, or subsequent changes to it, should not conflict with the currently adopted ordinance. In the event of any conflict, the terms, conditions of the Troup County Code shall control.

INTRODUCTION

The procurement of materials, supplies, and services is a critical function within Troup County Government. The Central Purchasing Office exists to support all County departments in obtaining the goods and services they need to operate effectively. For the purchasing process to function efficiently and fairly, full cooperation between all departments and the Purchasing Department is essential. While the Purchasing Director's primary goal is to serve the needs of each department, this must be balanced with the responsibility to ensure that every dollar spent provides maximum value to the County.

This manual outlines the objectives of Troup County's Purchasing Department, establishes the core principles guiding the County's procurement activities, and defines the procedures and guidelines departments must follow when making purchases. It also incorporates federal procurement compliance requirements under **2 CFR Part 200 (Uniform Guidance)** for purchases involving federal grant funds. These requirements are necessary to ensure Troup County remains eligible for federal funding, avoids disallowed costs, and maintains audit readiness.

By adopting this manual, the Troup County Board of Commissioners recognizes that it is not practicable to require a competitive bid process for purchases of equipment, materials, services, or supplies totaling **\$2,500.00 or less**.

Whenever feasible, **purchases exceeding \$2,500.00** shall be made through a competitive bidding process. Supporting bid documentation must be submitted electronically and attached to the corresponding purchase order.

OBJECTIVES

1. To conduct county business in such an open manner that potential vendors will be impressed by the fairness of the system and thus be encouraged to furnish competition which will ensure that the County will secure the best product at the lowest price at all times.
2. To encourage competitive purchasing.
3. To develop and maintain an adequate supply of materials, services and supplies as required.

4. To give due consideration to ethical and quality standards and also to reveal value rather than price alone.
5. To establish and build good relations with suppliers and user departments.
6. To discourage, as much as possible, any procedure other than that of competitive purchasing.
7. To purchase the highest quality in supplies, material, equipment and contractual services at the least expense.

PURCHASING PRINCIPLES

1. The following principles are to apply to the procurement of materials, services and supplies.
2. Materials, services and supplies shall be purchased only when monies for their cost have been appropriated and included in the Annual Budget of Troup County or as otherwise approved by the Troup County Board of Commissioners.
3. Materials, services and supplies greater than \$5,000.00 shall be purchased only by the Purchasing Department, by authority of the Troup County Board of Commissioners
4. All purchases totaling more than \$500.00—including the total cost of all items on a single purchase and any associated shipping charges—require a Purchase Order.
5. All purchases in excess of \$2,500 require the Department Head (or designee) to obtain 3 quotes. In the case of purchases where State Contract is available, a quote from the State Contract vendor is required.
6. The Purchasing Director shall have authority to make purchases of materials and supplies on behalf of the County when the purchase price of said materials and supplies does not exceed fifteen thousand dollars (\$15,000.00) and when, in said director's sound discretion, it is determined that such purchases are in the best interest of the County.
 - a. NewWorld will require that all purchase orders of \$5,000.00 or greater shall be made only after they have been reviewed and processed by all necessary persons outside the department.
7. Purchases greater than \$15,000 up to \$25,000 may be made by the Purchasing Director only when approved by the County Manager or his/her designee.
8. Purchases over \$25,000 may be made after advertisements for formal sealed bids and an award by the Board of Commissioners.
 - a. Any purchase in excess of twenty-five thousand dollars will not be made until it has been published on the county website (www.troupcountyga.org) and approved by the

Board of the Commissioners. This limitation shall not apply to an item which has been identified as a part, part replacement, or component.

9. All purchases made using Special Purpose Local Option Sales Tax (SPLOST) funds must follow the purchasing thresholds outlined in items 4 through 8 above. See SPLOST Expenditure Notification Requirement (p. 16-17).
10. It is the responsibility of the requesting department to supply full specifications to the Purchasing Director when sealed bids/proposals are required.
11. All other considerations being equal, bids shall be awarded based on price, service and delivery. Bid items must meet specifications in all cases to qualify. Troup County has the right to accept or reject any and all bids.
12. Whenever possible, long term contracts or blanket purchase agreements should be obtained for supplying commodities or services. Contracts or purchase agreements should extend no longer than a one year period. The Purchasing Department shall make periodic checks to assure that the party under contract is not escalating his delivery price beyond current market prices. A one year agreement may be extended for an additional year up to five (5) years if market and other services appear to be in the best interest of the County.
13. Troup County shall conduct all business in a fair and honest manner. All vendors conducting business with Troup County should be fair and honest. If a vendor should violate this, it shall be the Purchasing Director's duty and responsibility to convey their findings after investigation, to the County Manager, and the County Manager report same to the Board of Commissioners.
14. All personal computers, printers and related equipment purchases must be approved by the IT department to ensure network compatibility.
15. The Purchasing Director should be responsible for selecting the appropriate vendor and making sure purchases are appropriate.
16. Department Heads and Elected Officials are responsible for the efficient and economic operations of their office and are accountable to the County Commissioners for any overage in expenditures.
 - a. Department Heads and Elected Officials are responsible for complying with the purchasing requirements of the Troup County Code and this Purchasing Manual.
 - b. Department Heads and Elected officials are responsible for, and must approve, payment for any departmental purchase and ensure that all purchases made under their authority and all purchase orders submitted to the Purchasing Director are within their departmental budget as approved in the General Budget or by Budget Amendment.

CAPITAL PROJECT COST APPROVAL POLICY

All Committed Capital Improvement Projects must be reviewed and formally approved by the Troup County Board of Commissioners prior to:

- Advertising for bids or proposals
- Engaging vendors or contractors
- Issuing purchase orders
- Initiating any procurement activity
- Committing or expending funds

This policy applies to all departments and offices of Troup County and ensures compliance with fiscal oversight, accountability standards, and strategic planning directives adopted by the Board of Commissioners.

The Purchasing Department shall not process any requisition or purchase order related to a capital-funded project unless written evidence of Board approval is provided.

For all capital-funded contracts, any proposed **change order that exceeds the approved contingency amount** included in the original contract **must be submitted to and approved by the Troup County Board of Commissioners** before the change order may be executed.

It is the responsibility of the requesting department or elected office to:

1. Secure Board of Commissioners' approval prior to any procurement activity;
2. Maintain documentation of such approval; and
3. Submit the approval record as part of the requisition or contract file.

Failure to comply with this policy may result in delayed processing of procurement requests and shall be reported to the County Manager.

SPLOST EXPENDITURE NOTIFICATION REQUIREMENT

The Finance Department shall notify the Board of Commissioners, through the County Manager, of any SPLOST-funded expenditure exceeding \$500 that is not included in the adopted Capital Improvement Plan (CIP) or other Board-approved capital funding authorization ("CIP/Capital funds"). This notification shall occur prior to purchase, except in emergency situations, in which case notice shall be provided as soon as reasonably possible following the obligation of funds.

This notification requirement is intended solely to promote transparency and Board awareness. Nothing in this section shall be construed to limit or restrict the lawful purchasing authority of the County Manager under the Troup County Code or these Financial Policies.

See also Section II (Purchasing Policies) for applicable procedures and approval thresholds governing SPLOST-funded purchases.

ROAD AND BRIDGE PROJECTS

To ensure compliance with Georgia state law, all road and bridge construction projects undertaken by Troup County must adhere to the provisions of O.C.G.A. Title 32. Specifically:

- **Force-Account Projects:** When road construction or maintenance is performed using County personnel and equipment (i.e., force-account work), documentation must be maintained in accordance with O.C.G.A. §§ 32-4-41 and 32-4-42. This includes tracking labor, equipment, and materials used for each project to demonstrate cost-effectiveness and compliance.
- **Formal Designation of Roads:** All road projects must involve roads formally designated as County roads in compliance with O.C.G.A. §§ 32-4-40 through 32-4-43. Roads must be accepted into the County road system through proper Board action and documentation prior to the use of public funds for construction or maintenance.

UNIFORM GUIDANCE COMPLIANCE (2 CFR Part 200, Subpart D)

This section outlines the additional procurement requirements for purchases funded in whole or in part by federal awards, in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, codified as 2 CFR Part 200, Subpart D (§§200.317–200.327).

A. Applicability

These requirements apply only to purchases funded with federal grant or cooperative agreement funds.

B. Methods of Procurement

1. Micro-Purchases ($\leq$ \$15,000)
2. Small Purchases (\$10,001–\$350,000)
3. Sealed Bids ($>$ \$350,000)
4. Competitive Proposals ($>$ \$350,000)
5. Noncompetitive Proposals

C. Procurement Documentation Requirements

Each federally funded procurement must be supported by written documentation that includes:

- Method of procurement
- Basis for contractor selection or rejection
- Cost or price analysis for purchases above the Simplified Acquisition Threshold
- Evidence of compliance with federal thresholds and competition requirements

D. Conflict of Interest (§200.318)

Troup County shall maintain written standards of conduct for officers, employees, and agents involved in federal procurements.

E. Use of Minority and Women-Owned Businesses (§200.321)

Troup County shall take affirmative steps to ensure participation of small, minority-owned, women-owned, and labor surplus area firms.

F. Required Contract Provisions (§200.327 and Appendix II to Part 200)

All federally funded contracts must include required clauses including EEO, Davis-Bacon (if applicable), Debarment, and Anti-Lobbying.

G. Federal Debarment and Suspension Verification

Vendors must be verified against SAM.gov for non-debarment.

H. Internal Controls (§200.303)

Segregation of duties, approval workflows, and cost allowability reviews are required to ensure compliance with federal procurement standards.

I. Qualifications-Based Selection (QBS) for Architectural and Engineering Services (2 C.F.R. § 200.320(c)(2)(iv))

Procurement of architectural and engineering services using federal funds must follow a qualifications-based selection process. Selection must be based on demonstrated competence and qualifications, with price considered only after the most qualified firm is selected.

J. Pre-Bid Legal and Compliance Review

For any procurement involving federal or state grant funds, a legal and compliance review shall be conducted prior to advertisement. This review will confirm that all federally required contract provisions—such as those related to the Davis-Bacon Act, Equal Employment Opportunity, debarment and suspension, and the Byrd Anti-Lobbying Amendment—are included in all solicitation and contract documents.

BANK-ISSUED CREDIT CARDS

Bank-issued credit cards are not to be used to make purchases from existing compliant vendors of Troup County Board of Commissioners. When it is necessary to use a bank-issued card to make a purchase, a Credit Card Transaction Request Form must be completed immediately and sent to the Finance Department along with a receipt for the purchase.

SPECIAL REVENUE FUNDS

Special revenue funds should not be used when purchases are to be charged to the general fund. Reimbursement to special revenue funds from the general fund will be limited to only those purchases with prior approval.

SALES REPRESENTATIVES

The practice of sales representatives calling on Departments is discouraged. Such visits often waste the time of County Personnel and that of the sales representative. If such visits occur, the Department should explain the County Purchasing procedure and refer sales representatives to the Purchasing Department. If needed, the Purchasing Director will direct the vendor to the proper personnel in the using department.

VENDORS

All Vendors shall specify and include in competitive bids/proposals the terms of shipping and delivery and the cost thereof. If a Vendor fails to specify the cost of shipping and delivery, such cost will be considered included in the total amount of the bid/proposal and if the Vendor fails to honor that amount the bid/proposal may be deemed non-complying and rejected by the approving authority if deemed to be in the best interest of the county. Notice informing Vendors of this condition shall be provided in all requests for bids/proposals.

Any business or individual desiring to do business with Troup County must be on the Approved Vendor List maintained by the Purchasing Department. Vendors must complete a Vendor Package to be considered eligible and such package shall include the following:

1. Vendor Information Worksheet;
2. W-9;
3. Prime Contractors Work Authorization Certification (if Applicable);
4. Vendor/Contractor (E-Verify) Affidavit and Agreement*.

Troup County policy does not allow employing unauthorized aliens to perform work on County contracts involving physical performance of services. Each contractor must provide evidence on County-provided forms that it and its subcontractors have registered for and are participating in the federal work authorization program as defined by O.C.G.A. § 13-10-90(2) to verify information of all new employees.

The Purchasing Director is authorized to conduct random audits of contractor or subcontractor compliance with O.C.G.A. § 13-10-91 and the rules and regulations of the Georgia Department of Labor.

COUNTY PROPERTY

1. Department Heads must account for items of county property in the custody of their department and present or otherwise account for the location of such items upon request of the Purchasing Director.
2. Department Heads are responsible for submitting an "Inventory Update" form to the Purchasing Director whenever any asset is purchased, transferred or reassigned to another county department, destroyed, taken out of service or otherwise becomes unavailable or unsuitable for county use.
3. The Purchasing Director shall be responsible for receiving and maintaining Department Inventory reports.
4. The Purchasing Director shall periodically inspect or cause to be inspected deliveries of supplies or contractual services; and, when necessary, require chemical and physical tests of samples submitted with bids/proposals and samples of deliveries which are necessary to determine quality and conformance with county specifications.
5. The Finance Director shall designate a representative to conduct an annual inventory of all County property, as required by the Troup County Code. Additional inventories may be conducted as needed in connection with the audit of County assets and values or at the direction of the County Manager.

PURCHASE REQUISITIONS

It is the responsibility of each Department Head and Elected Official to provide the Purchasing Department with a list of personnel authorized to submit requisitions. If there are changes in the list of authorized personnel, the department head or elected official must notify the Purchasing Department in writing.

A. GENERAL

Requests for the purchase of materials, services and supplies are to be originated by the using department.

Supplies can be picked up from the stockroom each Thursday from 8:00 a.m. until 12:00 p.m. Requisitions received by 12:00 p.m. on Wednesday will be filled if the items are in stock. If they must be ordered, they will not be available until the next Thursday.

Requests are to be made on a purchase requisition form and a copy is to be submitted to the Purchasing Department by email, or by interoffice mail.

1. Requested items are to be clearly and completely described including recommended vendor and part number for that vendor when needed.
2. Sources of supply may be suggested, but are not necessarily binding on the Purchasing Department.
3. Purchase Requisitions received by the Purchasing Department are to be analyzed and reviewed for clarity and completeness to assure procurement of the correct merchandise.
4. The user department is to be ultimately responsible to the Board of Commissioners as to fund availability. Any department exceeding their allotted budget will be held responsible.
5. If the using department prefers a particular brand or make of article, valid reasons for such preference must be noted on the requisition.

B. BUDGET AMENDMENT OR BUDGET SUPPLEMENT

If the Purchase Order exceeds the budget for a line item, the requisition will be referred back to the department head or elected official; they may:

1. Withdraw the requisition,
2. Submit a request to the Finance Department for a budget amendment, or
3. Request a budget supplement from the Board of Commissioners through the County Manager to cover the requisitioned services or material.

Such a budget amendment or supplement should be fully explained on the budget amendment form. All amendments to the budget will require approval.

The County Manager should report any anomalies in the budget figures to the Commissioners.

Monthly expenditures should not usually exceed the line items monthly budget plus ten percent (10%). However, on some occasions/one-time purchases, such as autos, road contracts and quarterly payouts may constitute an exception to this rule and the Purchasing Director may use some discretion in approving such exceptions.

EMERGENCY PURCHASING

Emergencies almost always occur as a result of parts and labor needed for repairs to equipment which must be kept running or natural disasters. Emergency purchases should be reported to the Purchasing Department immediately if the need arises during regular business hours. If emergency

purchases are required the Purchasing Director or County Manager shall be contacted and approval given if the emergency purchase exceeds \$25,000. If the emergency purchase exceeds \$100,000 the County Chairman and the County manager must approve the expenditure. The department head must report these to the Purchasing Director in writing without delay on the next business day. A purchase order should be issued to the purchase by the department as soon as possible. All emergency purchases will be reviewed.

The following are not considered emergency purchases:

1. Depletion of stock due to negligence.
2. Building or equipment needed repairs for some time, suddenly becoming an emergency overnight.
3. Orders for material for projects, most of which must be planned weeks or months ahead of time, request just before desired use.
4. Equipment breakdowns, due to a lack of planned preventive maintenance.
5. Abuse will be included in report by Purchasing Director to the Board of Commissioners.

PURCHASE ORDERS

Purchase orders allow Troup County to clearly communicate their intentions to sellers and service providers. They help Purchasing Department to manage incoming and pending orders and contracts. They also help department managers by encumbering their budgets and thus avoiding overspending budgets. Purchase orders are binding contracts which protects vendors of a refusal to pay for goods or services.

Purchase orders must be obtained before a purchase is made. The purchase order date should be BEFORE the invoice date. **A purchase order should be validated, approved, printed and posted within 72 hours of being entered into New World.**

A purchase order is required for any purchase of \$500.00 or more unless identified below. A purchase order may be used on purchases greater than \$100.00 and less than \$500.00 but must be used on purchases identified as a requirement below.

Purchase orders can be issued only to those vendors on the “compliant list.” This list is updated weekly and distributed to all departments.

It is the responsibility of the department head to ensure that all purchase orders are charged to the correct account and the charges are within budget.

If the nature of the purchase changes and a different account number is required after the purchase order has been printed and posted, the Purchasing Department should be notified and the change will be made by the Purchasing Department.

Purchase orders are to be processed as soon as the invoice is received. Past due accounts can prevent other departments from making purchases.

The complete instructions for entering a purchase order and completing the receipt of goods is included as Exhibit B in the back of this manual.

Purchase Orders are not REQUIRED for the following:

1. Travel Arrangements and Reimbursement;
2. Conference/Seminar Enrollment Fee;
3. Dues and Memberships;
4. Personal Reimbursement;
5. Petty Cash;
6. Telephone, Cell Phones, Cable, Utilities, Waste Management, GCIC, and Pest Control Monthly Service
7. Any Intergovernmental Billings;
8. Attorney Fees and Indigent Defense Fees
9. Court Reporters and Witness Fees
10. Pauper Burials/Body Transport
11. Insurance Claims/Health Premiums
12. Blood Tests, Drug Labs, and Physicals
13. All Allocations
14. Banking Charges and Credit Card Fees
15. All Payroll Accounts (Retirement, Taxes, FICA); Garnishments, Child Support, Chapter 13 Bankruptcy
16. Purchase of Right-of-Way, Soil and Land;

17. Debt Payments
18. Medical treatment and counseling services for: Accountability Courts, Juvenile Court and Court Ordered Services
19. Payments to Recreational Instructors
20. Payments to Athletic Officials
21. Any single purchase of five hundred (\$500.00) dollars or less.

Purchases listed above still require prudent purchasing practices. Documentation is required and must be signed by the Department Manager before payment will be made.

Purchase orders are required, regardless of the amount, for the following:

1. Newspaper subscriptions and advertising; and
2. Hospital charges for GSP and City suspects.

INVOICES RECEIVED WITH NO PURCHASE ORDER

All invoices received without a purchase order number will be returned to vendor with form letter attached requesting a purchase order number be obtained from the individual and department making purchase. This causes a delay in payment. Please stress to employees and vendors that the purchase order number must appear on all invoices.

Troup County will not be responsible for the payment of any item that has been purchased without first obtaining a purchase order number.

COMPETITIVE BIDS

A. BID ACCEPTANCE PROCEDURES

1. The person in the Purchasing Department accepting the bid will be sure the exact time and date of receipt is entered on the envelope.
2. Bids will be filed in a designated area of the Purchasing Department.
3. The name will be written on the outside of the bid envelope of a person of person receiving bid.

4. Late bids will not be accepted and will be returned to the bidder. A photocopy of the bid transmittal envelope with the notation of the exact time and date of receipt and name of the person who received the bid will be retained by the Purchasing Director/Purchasing Clerk.
5. If a sealed reply is received and marked bid, but item of bid is not identified, it will not be accepted and will be returned to the bidder. A photocopy of the bid transmittal envelope with the notation of the exact time and date of receipt and name of the person the bid will be retained by the Purchasing Director/Purchasing Clerk.
6. Immediately after bids are received, they will be placed in the correct location designated for this purpose, in the Purchasing Department Office.

B. BID OPENING

When and if people (bidders, etc.) come for a bid opening and/or to turn in their bids, they are to be invited to go to designated bid opening place.

The actual bid documents are public property and are available to review with some restraints. The restraints are placed for good management, and best use of public employees' time. All bid documents remain in sight of the purchasing employee's view; i.e., an employee of purchasing is always present when a vendor is reviewing documents to ensure no charge or damage to the document occurs. This review normally takes place in the purchasing department office.

On timing for review of documents, an individual decision must be made on each bid. The basic guidelines are that the documents are in the Purchasing Department up to bid opening. Documents may have to be reviewed before awarding.

The apparent low bidder will be obvious when the bids are opened, but a recommendation cannot be made to the Board of Commissioners until all bids have been reviewed and presented to the Board of Commissioners.

C. WITHDRAWAL OF BIDS/LATE BIDS

After bids have been submitted, they may be withdrawn, before bid opening.

D. VALUE ENGINEERING

Following the public opening of bids for construction or capital improvement contracts subject to competitive bidding under Georgia law, and prior to formal award, the County may engage in good faith negotiations with the lowest responsive and responsible bidder to explore value engineering alternatives that reduce overall project cost while preserving the essential scope and quality of the work. The County shall document any revisions to pricing or scope resulting from such negotiations in the contract award recommendation.

PROPOSAL (RFP) PROCEDURES

The County may request a RFP where the specifications may not be specific. The RFP document will provide clear guidelines of the product or project that are not overly restrictive. The proposer will offer their product or solution based on the information provided.

A Request for Proposals (RFP) establishes the time and place at which proposals will be received.

When Request for Proposals are opened publicly, only the names of the proposers should be revealed; neither prices nor other information is given until after a notice of intent to award is given.

A decision not to have a public opening can preserve the negotiating power of the purchaser. Negotiation with several proposers puts the purchaser in a better position than negotiating with a single proposer who is aware there is no competition. Release of this information potentially may affect the proposer's competitive position in the marketplace.

All proposers whose proposals are found to be acceptable or reasonably susceptible to being made acceptable, must be given equal opportunity to negotiate, but if this is not done, no information from a competing proposal may be revealed to another competitor during the course of discussion.

Negotiations should be conducted individually with each qualified proposer and should be documented by minutes of each session. The proposer may modify or withdraw his proposal at any time prior to the submission of "best and final" offers.

Best and Final Offers: Following negotiations, a time must be set for all proposers whose proposals have been deemed acceptable to submit proposals including price. Changes are not allowed on proposals or prices after best and final offers are received.

Ref. American Bar Association. Model Procurement Code Section R3-203.01/R3-203.17, Competitive Sealed Prop

SOLE SOURCE PROCUREMENT

When a sole source procurement involves a public works project, the County shall comply with the requirements set forth in O.C.G.A. § 36-91-22(c). This provision mandates that, even in cases where a project qualifies as a sole source, the County must make a written determination explaining why competitive bidding is not feasible and why the selected vendor is the only practicable source. The written justification must be maintained in the procurement file and be made available for public inspection in accordance with applicable transparency standards. This requirement applies regardless of the funding source and is intended to ensure accountability and compliance with Georgia public works contracting laws.

BID PROTEST AND APPEAL PROCEDURES

1. PURPOSE AND SCOPE

These procedures are intended to provide a fair and orderly process for the submission and review of bid protests relating to Troup County procurements. They supplement, but do not modify, the authority, processes, or decision-making structure set forth in these Purchasing Policies, and shall not be construed to limit the County's right to reject any or all bids or proposals, to waive informalities, or to cancel or discontinue a solicitation or procurement at any time.

2. TIME FOR FILING

Any protest of a solicitation, intended award, or award decision must be received by the County within seven (7) business days of the solicitation issuance, intended decision, or award, as applicable. Failure to timely file a protest shall constitute a waiver of any right to challenge the procurement.

3. FORM AND CONTENT OF PROTEST

Protests may be submitted only by an actual or prospective bidder or offeror with a direct economic interest affected by the procurement. All protests must be submitted in writing and shall include, at a minimum:

- Name and address of the protestor;
- Identification of the solicitation or project, including name of project and date of decision or award;
- A detailed statement of the legal and/or factual grounds for the protest;
- All supporting documentation; and
- The specific relief requested.

Protests shall be limited to alleged violations of applicable law, County policy, or the terms of the solicitation and shall not be based solely on disagreement with discretionary evaluation decisions.

4. FILING REQUIREMENTS

Protests shall be filed with the Purchasing Director and will be considered received only upon actual receipt during normal business hours.

5. REVIEW PROCESS

The Purchasing Director, or designee, shall review the protest and may request additional information as necessary. The County may, in its discretion, waive minor informalities or irregularities in a protest. The review shall be conducted on the written submissions, and no hearing shall be required unless determined by the County in its discretion. The decision shall be based on the information presented and the County's judgment in the administration of its procurement processes. The County reserves the right to proceed with

the solicitation or award process notwithstanding the filing of a protest, unless the County determines, in its discretion, that a stay is appropriate. Nothing herein shall be construed to require the delay of any procurement or award.

6. DECISION

A written decision shall be issued following review. Such decision shall be final for administrative purposes only. Nothing herein shall be construed to alter or limit the authority of the Board of Commissioners with respect to contract award decisions.

7. REMEDIES

The County may take such corrective action, if any, as it deems appropriate and consistent with applicable law and these Purchasing Policies.

8. JUDICIAL RELIEF

Nothing in this section shall preclude a protestor from seeking relief in a court of competent jurisdiction as permitted by law. Nothing herein shall be deemed or construed as a waiver of any legal or equitable rights, defenses, immunities, or protections available to the County.

MISCELLANEOUS

The purchase of materials, supplies or services using public funds for personal use is strictly prohibited. The use of county credit cards or credit, purchase orders, or reimbursable cash for personal use is unlawful, may subject the offender to prosecution for criminal offenses, and will be reported to the proper investigatory authorities.

Under no circumstances should purchases be split to avoid the threshold limits for purchasing authority as outlined in the Troup County Code, and if there is any doubt as to the proper level of purchase authorization, the next higher category of authorization should be used.

GIFTS AND FAVORS

No employee shall solicit or accept for personal use, or for the use of others, any gift, favor, loan, gratuity, reward or promise of future employment, or any other thing of monetary value that might influence or appear to influence the judgment or conduct of the employee in the performance of his or her job. Employees can accept occasional unsolicited gifts (such as holiday baskets) as long as the gifts have a market value under \$50, are customary in the industry, and do not influence or appear to influence the judgment or conduct of the employee in Troup County's business.

Ref. Troup County Human Resources Policy Manual Section VII, Page 62.4

Capital Asset Management Policies

PURPOSE

The purpose of this policy is to establish uniform procedures for the identification, recording, maintenance, and disposal of capital assets owned by Troup County. These procedures ensure accurate financial reporting, safeguard public property, and maintain compliance with federal regulations, including 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). All County property meeting the definition of a capital asset shall be considered a long-term asset and shall be recorded in the New World financial system.

SCOPE

This policy applies to all departments, offices, and agencies of Troup County that acquire, manage, or dispose of tangible capital assets or equipment, regardless of the funding source. Assets acquired with federal funds are subject to additional requirements under 2 CFR §200.313.

DEFINITIONS

- Capital Asset: Tangible or intangible property with a useful life of more than one year and a per-unit acquisition cost of \$10,000 or greater. Examples include land, buildings, vehicles, equipment, and software.
- Equipment: A category of capital assets defined in 2 CFR §200.1, meeting the same cost and useful life thresholds.
- Purchased Assets - The recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, using vendor invoices and other supporting documentation.
- Constructed Assets - All direct costs, including labor, design, and engineering, associated with the construction project shall be included in establishing the asset valuation.
- Donated Assets - Capital assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value (or estimated acquisition value if no fair value can be determined) at the time of receipt.
- Federal Interest: The portion of an asset's cost funded by a federal award.

ASSET VALUATION

Capital assets shall be recorded at cost or, if the cost is not readily determined, at estimated costs. Cost shall include applicable ancillary costs as described in this policy. All costs shall be documented, including methods and sources used to establish any estimated costs. Capital assets donated to Troup County, such as property, should be recorded at fair market value (or estimated acquisition value if no fair value can be determined) at the date of receipt.

ASSET CLASSIFICATION

Capital assets should be categorized into the following:

- Land
- Land Improvements and Infrastructure
- Buildings/Facilities
- Equipment
- Construction In Progress (CIP)

ASSET ACQUISITION AND RECORDKEEPING

1. All capital assets must be recorded in the County's financial system (Tyler ERP) upon acquisition.
2. Asset records must include the following:
 - Description and unique asset ID
 - Serial number or other identifying information
 - Acquisition date and cost
 - Source of funding (including federal award identification, if applicable)
 - Titleholder
 - Location and responsible department
 - Estimated useful life and depreciation method (if applicable)
 - Federal cost participation (if applicable)

ASSET CAPITALIZATION

TYPE	THRESHOLD	USEFUL LIFE (YEARS)
Land and building acquisitions	\$0	Land Infinite/ Buildings 45-50
New building construction	\$0	45-50
Equipment and facilities acquired through debt financing with a transfer of ownership at the end of the contract	\$0	Equipment 5-25 Facilities 40-50
Personal property such as machinery, equipment, furniture, or vehicles (useful life greater than one year) (consider making useful life floor greater than two years)	\$10,000	5-25
Computer software (useful life greater than one year) (consider making useful life floor greater than two years)	\$10,000	5+
Renovation and improvement projects that extend the useful life by 25% or more	\$100,000	Dependent on classification
Land improvement and infrastructure projects	\$100,000	10-50
Construction in Progress (total project cost)	\$100,000	

ASSET TAGGING AND IDENTIFICATION

- All capital assets must be assigned a unique asset number and physically tagged unless tagging is impractical.
- The Finance Department is responsible for managing the asset tagging process and database.

INVENTORY AND PHYSICAL VERIFICATION

- A physical inventory of all capital assets must be conducted at least once every two years.
- The inventory must be reconciled with financial records.
- Any discrepancies, losses, or theft must be reported and investigated promptly.

ASSET MAINTENANCE

- Departments are responsible for routine and preventive maintenance to ensure assets remain in good working condition.
- Maintenance logs or documentation must be retained in accordance with Troup County's records management policy.

DISPOSAL AND SURPLUS PROPERTY

- Disposal of capital assets must follow Troup County's surplus procedures and be approved by the County Manager or designee.
- For federally funded assets with a current per-unit fair market value exceeding \$5,000, federal disposal requirements under 2 CFR §200.313(e) must be followed. This includes notifying the granting agency and remitting any applicable federal share of proceeds.

INTERNAL CONTROLS AND OVERSIGHT

- The Finance Department must implement internal controls to prevent unauthorized use, loss, or misappropriation of County assets.
- Access to asset management systems must be restricted to authorized personnel.
- The County will ensure integration between financial, inventory, and grant records within Tyler ERP or other systems of record.

COMPLIANCE

- All employees involved in the acquisition, custody, use, or disposal of capital assets must comply with this policy.
- Noncompliance may result in administrative action, audit findings, or funding disallowances.

Grant Policies

PURPOSE

These Policies and Procedures aim to establish uniform guidelines instructing Troup County personnel in pursuing grant funding and managing grant awards. These Policies and Procedures describe the grants administration of Troup County associated with:

- Grant Identification, Application, and Tracking
- Grant Award Notification, Review, and Acceptance
- Grant Oversight and Monitoring
- Grant Accounting and Reporting
- Grant Close-out

SCOPE

SUPPORT AND CONTROL

The Finance Department, under the guidance of the County Manager, is responsible for implementing the administration policy and procedures for the Board of Commissioners (BOC) grants. This includes overseeing the grant search, proposal, application, and filing process; ensuring the proper execution, management, and close-out of the County's grant awards; and reporting on grant submissions and statuses to maintain transparency and accountability with the BOC, grantors, and the public. These procedures apply to all grants pursued by County personnel and awarded to Troup County, outlining the roles and responsibilities of County employees in managing external funding and ensuring compliance with grantor and County requirements.

These Policies and Procedures do not encompass all rules, regulations, or laws related to grant administration. Instead, they serve as a standardized guide to assist County personnel in pursuing, applying for, and managing grant proposals and awards. Each department is responsible for developing and maintaining its internal procedures in alignment with these County standards and ensuring compliance with all applicable laws, regulations, and grant terms.

GOVERNING LAWS AND REGULATIONS

The OMB has developed the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (hereinafter called the "Uniform Guidance"). The Uniform Guidance is located in Title 2 of the Code of Federal Regulations ("CFR") (2 CFR Part 200). The Uniform Guidance is a primary source of regulatory guidance for all federal grants and other federal awards and financial assistance. These regulations apply even when the federal funds are indirectly received (i.e., pass-through funds awarded through the State). A link to the Uniform Guidance is provided here: [Code of Federal Regulations Part 200](#).

GRANT OPPORTUNITY

A grant opportunity can be initiated by the Board of Commissioners, County Manager, Department Head, Grants Manager or any person within a department that identifies or is notified of a funding opportunity.

DEPARTMENT REVIEW

The specific department interested in pursuing the grant funding should meticulously review the Notice of Funding Opportunity (NOFO). A strong project design that aligns with the NOFO criteria, exclusions, special conditions, etc. must be reviewed and approved by a Department Head.

FINANCE NOTIFICATION & REVIEW

The Chief Finance Officer (CFO) and Grants Manager *MUST* be notified of the grant and application intentions. ***Please complete the linked [Intent to Apply for Grant Funding Form](#) and submit to the Grants Manager.***

Any commitment from the County, including matching funds, property use restrictions, required policies, etc., must be reviewed and approved by the CFO. A meeting involving the County Manager, CFO, Grants Manager, Department Head, and others is required to assess and approve the proposed application before presenting it to the Board of Commissioners.

Certifications & Assurances

Departments should evaluate grant applications to ensure that Troup County complies with all required Certifications and Assurances for grant performance and is capable of maintaining adherence throughout the grant's duration.

Pass-Through Grants

The procedures for pass-through grants follow the same process as regular grants. However, a Sub-Recipient Agreement must be established between the County and all sub-recipients. The County staff attorney is responsible for drafting this agreement.

GRANT MATCH POLICY

When County funds contribute to the total project budget, they are considered a "match," regardless of whether the Grantor requires it. The Finance Department must have a clear understanding of grant match requirements and the designated funding sources.

GRANT APPLICATION – BOARD OF COMMISSIONERS AGENDA ITEM

After Finance approves the application, an official agenda item should be presented to the Board of Commissioners for approval or notification regarding the funding opportunity/application. The Department Head must initiate the agenda item before submitting it to the County Manager for approval. All agenda items must be submitted for approval by 1pm, at least 8 days prior to the meeting (the Commissioners meet on Tuesdays, so items must be submitted by 1pm the preceding Monday).

If the Commissioners approve the grant application request, a copy of the final grant application must be sent to the Grants Manager.

GRANT AWARD – BOARD OF COMMISSIONERS AGENDA ITEM

After the funding agency has informed the department of the final grant award amount, a new official Agenda item must be presented to the Board of Commissioners to request approval for accepting the funding.

This Agenda item should expand upon the initial agenda item, providing more details related to the grant award and budget categories.

Additionally, this Agenda item must adhere to the same submission requirements for the BOC as outlined above.

EXECUTING AWARD DOCUMENTS

Once the Board of Commissioners approves the Award Agenda Item, the funding agency will provide an agreement between the agency and the County.

- If a grantor determines that Troup County fails to meet the conditions outlined in the contract or Special Conditions, funding may be rescinded, and departments could be held accountable for any expenses incurred under the grant.
- Please note, any signed agreement between a department in Troup County Government and a funding agency is considered a contract. The Commission Chairman is the sole person authorized to sign contracts on behalf of Troup County.
- This agreement will require the Chairman's signature.

GRANT BUDGETS AND REPORTING

Once a grant has been awarded, the Department Head or their designee will meet again with the CFO and Grants Manager to finalize the following:

- Any correspondence from the funding agency directed to the department should be forwarded to the CFO and Grants Manager.
- The department is responsible for preparing and submitting any program reports, but copies must also be sent to the Grants Manager.
- If the department responsible for financial reporting, it must be completed on time (Finance needs to be informed of due dates and any County penalties for late submissions), with copies sent to the Grants Manager.
- For grants allowing supply purchases over \$500, orders must be placed with Purchasing before the end of the grant's 3rd quarter (for one-year terms) to avoid de-obligation of funds and ensure compliance with ethical accounting practices.
- The CFO will explain how Finance will track the grant funds, detail the required documents from the department, and clarify the submission schedule for these documents.

PURCHASING

The policies outlined in the Troup County Purchasing Manual must be followed for purchasing materials, services, equipment, and construction. In addition to the County's procurement policies and procedures, any procurement requirements specified in the grant must also be adhered to.

Department applicants are encouraged to notify Purchasing staff of anticipated project timelines involving procurement as soon as the grant is awarded.

The Purchasing Department will process purchase orders in compliance with the grant agreement, as well as State and Federal laws and County policies. Department applicants hold the responsibility for ensuring compliance with the approved award/contract terms to guarantee that expenditures are appropriate. All purchase requisitions for grant-related purchases must include the funding agency, grant agreement number, and any other relevant details.

GRANT POST AWARD PROCESS

1. The Finance Department will require the approved Acceptance Agenda item and notification from the funding agency to set up the budget in New World.
 - Departments must ensure that expenses are approved and allowable according to the grant guidelines.
 - The CFO and Grants Manager must have copies of all essential grant documents, from start to finish, including the acceptance documents signed by the Chairman.
2. All relevant grant documents (application, contract, award budget, special conditions, etc.) should be sent to the CFO and Grants Manager.
 - Familiarize yourself with grant requirements. The Special Conditions set by the funding agency must be adhered to, with a copy sent to the CFO and Grants Manager.
 - Provide the funding agency contact person's details to the CFO and Grants Manager.

- Submit a reporting description (performance, financial, both, etc.) and a reporting schedule (monthly, quarterly, etc.) with due dates for inclusion in the Grants Master Calendar.
- Identify the origins of the grant funds (State or Federal agencies) so they can be included in the County's annual audit.
- Additionally, the CFO and Grants Manager will need any financial reports (reimbursement requests or monthly reports) that the County must submit to the funding agency. The Grants Manager must receive a copy of any Payment Request submitted to the funding agency, as this helps the Finance Department track incoming payments.
- For the County Manager's or Chairman's signature, please submit all payment/reimbursement requests to the Grants Manager.
- FAILURE TO COMPLY WITH THESE INTERNAL REQUIREMENTS MAY RESULT IN DELAYED SIGNATURE REQUESTS.

GRANT REVENUES

- When grant revenues are received by the County, whether in the form of wire transfers or checks, the Finance Department will process the correct account according to the specifications grant agreement to ensure compliance with Generally Accepted Accounting Principles (GAAP).
- These revenues must correspond with the amounts reported for reimbursement by the County department.

REQUEST TO SUPPLEMENT GRANT DURING CURRENT GRANT CYCLE

Supplemental funding opportunities may arise throughout a grant cycle. Capitalizing on these opportunities is encouraged. The following steps should occur in these instances:

- Completion of the linked [Intent to Apply for Grant Funding Form](#) and submit to Grants Manager
- Meet with CFO and Grants Manager to review
- Presentation to Board of Commissioners to approve applying for funds
- Presentation to Board of Commissioners to approve award of funds
- Ensure Budget Amendments coordinated with Finance Department
- All Grant Post Award, Budget and Reporting tasks

GRANT CLOSEOUT

When the grant is closing, the CFO and Grants Manager will be assisting in completing any financial closeout documentation required by the funding agency.

- The department is responsible for any final programmatic reporting, but it should be copied to the Grants Manager.

- In some cases, an extension can be requested depending on the terms of the contract. It is the responsibility of the department to request this grant extension. If an extension is given, the CFO and Grants Manager must be copied on the notification sent to and from the funding agency.
- If the grant is approaching the end of its term and the department feels they may not be able to expend all monies in time, they should contact the funding agency, and notify the CFO and Grants Manager.
- Immediate notification of grant completion and close out is required.

FILE RETENTION

- The County maintains records based upon the requirements of the Georgia Records Act (O.C.G.A. § 50-18-90 et. seq.), the federal record retention requirements as stated in 2 CFR 200.334, and County policy.
- Records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.
- For federal award that are renewed quarterly or annually, records must be retained for three years from the date of submission of the final quarterly or annual financial report.
- If any litigation, claim, negotiation, audit, or other action involving grant records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.
- Grantors may require retention periods in excess of five years.
- Departments must ensure they comply with retention requirements specified by each grantor.
- Retention requirements extend to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel, and payroll records, canceled checks, and related documents and records.
- Source documents include copies of all awards, applications, and required recipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports, personal activity reports, or equivalent documentation for all individuals reimbursed under the award.
- Once the mandatory retention period has lapsed, the recipient department shall request that the grant record be properly destroyed.

ADVICE/TIPS

- If you need assistance, please don't hesitate to contact the Grants Manager.
- Grant performance is subject to review at the County level through the annual Single Audit, and through various reviews conducted by the funding agencies.
- Grants require a great deal of attention through an on-going process, from the initial application all the way through to the close-out.

- It is vitally important for you to maintain good records for your grants.
- Our performance with a grant, whether good or bad, can impact our ability to receive future grants.
- Policies and procedures of the funding agency have to be carefully followed, as do the policies and procedures for Troup County.

OTHER FEDERAL REQUIREMENTS

Many other federal laws, regulations, rules, and policies may apply to grants, grant activities, grant-funded projects, and grant recipients, subrecipients, and contractors. Some of these laws and policies are listed below for general information. County grant staff is responsible for complying with all applicable requirements and monitoring and enforcing subgrantees' compliance with such requirements.

CIVIL RIGHTS

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d, et seq.) and its implementing regulations provide that no person shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
- Troup County is committed to compliance with Title VI of the Civil Rights Act of 1964 and related statutes and regulations. It is County policy that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from the participation in, be denied the benefits of, or be otherwise subjected to discrimination under any of the County's programs or activities.

LIMITED ENGLISH PROFICIENCY (LEP)

- Language for LEP individuals can be a barrier to accessing important benefits or services, understanding, and exercising important rights, complying with applicable responsibilities, or understanding other information provided by federally funded programs and activities.
- Federal guidance provides that recipients and subrecipients take reasonable steps to ensure LEP citizens have access to the information, programs, and services the grant provides (Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency).

OTHER FEDERAL ACTS AND POLICIES

- Americans with Disabilities Act
- Age Discrimination Act
- Fair Labor Standards Act
- Contract Work Hours and Safety Standards Act
- Copeland Act - Anti-Kickback
- Lobbying Restrictions
- Debarment and Suspension

- Freedom of Information Act
- Drug-Free Workplace Act
- National Environmental Policy Act
- Federal Water Pollution Control Act
- Clean Air Act
- National Historic Preservation Act

EXTERNAL AUDITS

State of Georgia law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Grant auditing can include the following:

- **FINANCIAL AUDIT**
 - The Finance Department is responsible for preparation of the Annual Comprehensive Financial Report.
 - The County's fiscal year is the calendar year ending June 30th each year
 - Financial audit findings made during the fiscal annual audit are provided to the grantor which could prompt an audit by the grantor.
- **GRANTOR AUDITING**
 - Department Applicants are responsible for understanding and complying with the grant audit requirements listed in their grant. When a department is notified that they will be audited by a Grantor, the department should notify the Finance Director.
- **SINGLE AUDIT**
 - The Finance Department is responsible for preparation and audit of the Schedule of Expenditures of Federal Awards (SEFA) for the Single Audit at the end of the county's fiscal (calendar) year.
 - Federal audit and annual reporting requirements are contained in 2 CFR Part 200 Subpart F (Audit Requirements).
 - Non-federal entities expending \$750,000 or more in a year in federal awards are required to have a single or program-specific audit conducted for that year, performed by an outside auditor.
 - It is important that all grant activity and any changes to the grant are well documented to facilitate any audit.
 - The following activities are among those considered in audits:
 - Activities Allowed or Unallowable o
 - Allowable Costs/Cost Principles
 - Cash Management
 - Davis-Bacon Act



TROUP COUNTY
GEORGIA

**Board of Zoning Appeals & Planning
Commission**

SCHEDULED

AGENDA ITEM (ID # 4763)

Meeting: 06/16/26 05:00 PM
Department: Planning
Category: Public Hearing
Prepared By: Jake Thrailkill
Initiator: Ruth West
Sponsors:
DOC ID: 4763

Text Amendment - Final Draft - Industrial Uses 1st Reading - Vote Eligible

The staff will be presenting a summary of an Industrial Uses ordinance.

HISTORY:

06/11/26 Board of Zoning Appeals & Planning Commission APPROVED AND REFERRED TO BOC

* Ruth West presented the background information pertaining to Text Amendment to the Industrial Uses ordinance by adding Best Management Practices language.

AN ORDINANCE
(Troup County Ordinance No.:_____)

An Ordinance to amend the Troup County Code, Appendix B – Land Use and Zoning and Appendix D – Rules of Interpretation and Definitions; to provide for severability; to repeal all conflicting ordinances or resolutions; to provide for an effective date; and for other lawful purposes.

WHEREAS, Troup County, Georgia, by and through the Troup County Board of Commissioners is authorized pursuant to O.C.G.A. §36-66-1 et seq. to exercise zoning power within the unincorporated areas of Troup County, Georgia; and

WHEREAS, the Troup County Code establishes procedures and standards for amending its text, requiring that all such amendments be reviewed for consistency with the goals, policies, and future land use character areas identified in the Troup County Comprehensive Plan; and

WHEREAS, the Board of Commissioners recognizes that periodic updates to the Troup County Code and the UDO are necessary to ensure consistency with the Troup County Comprehensive Plan, reflect current best practices, and respond to evolving community needs; and

WHEREAS, the Board of Zoning Appeals and Planning Commission, after public notice and hearing, has reviewed the proposed amendments and has transmitted its recommendation to the Board of Commissioners in accordance with the requirements of Appendix B of the Troup County Code and O.C.G.A. § 36-66-4; and

WHEREAS, the Board of Commissioners finds that these text amendments are consistent with the Comprehensive Plan, promote the orderly development of the County, and further the public health, safety, and general welfare; and

WHEREAS, the Board further finds that these amendments will advance the County's

goals of maintaining desirable living conditions, protecting property values, encouraging responsible growth, and promoting the efficient use of land and public resources, consistent with the Troup County Comprehensive Plan.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of Troup County, Georgia, that Appendices B and D of the Troup County Code are hereby amended as set forth herein.

SECTION I

The Troup County Code, Appendix B – Land Use and Zoning, Article VIII, Sec. 7.7. – Industrial Uses, is hereby amended by adding the following new subsection:

1) *“Best Management Practices” for Industrial Uses.*

a) Purpose and Intent. It is recognized that construction and operations of industrial projects in close proximity to residences or other sensitive receptors may negatively affect the quality of life of those existing communities.

This ordinance provides a framework through which industrial projects can be designed and operated in a way that lessens their impact on surrounding communities and the environment.

It is meant to apply Best Management Practices to help minimize potential impacts to sensitive receptors and is intended to be used in conjunction with the County land use ordinance and the Department of Natural Resources, Environmental Protection Department regulations.

This ordinance does not replace the need for preparation of the appropriate project-specific environmental review and application of any necessary measures that may arise out of that review. This ordinance provides a series of development and operational criteria that can be

implemented to supplement project-level mitigation measures, in order to further reduce impacts related to industrial uses.

The application of this ordinance is intended to be included in the conditions of approval as part of individual development projects. This will provide a mechanism by which applicants and the public are made aware of how these guidelines are specifically implemented on a project-by-project basis and will provide an opportunity for County staff to monitor the individual conditions of approval. The following ordinances are organized into specific categories, to address potential quality of life issues from the initial application for a Special Use Permit (if required) through the design process, to construction and through operations.

b) Applicability.

(i) This ordinance is intended to provide general guidance that will be appropriate for most industrial projects. Review under DNR/EPD will apply to any projects, regardless of their square footage and size, and which may include technical reports including, but not limited, to noise, air quality, and traffic related impact evaluations. The Community Development office will use this ordinance to review industrial projects and document findings to be considered by the Board of Zoning Appeals and Planning Commission and to the Board of Commissioners where the project does not conform to the County's ordinance.

(ii) The provisions of this section shall apply to all applications filed on or after the effective date of this Ordinance and to any application pending or under review as of the effective date for which no final approval has been granted and no vested rights have accrued under applicable law.

(iii) This section is intended to apply to new industrial development and expansions requiring County review, permits, or approvals and shall not apply to the continued operation of lawfully existing uses except as otherwise required by applicable law.

(iv) This section is intended to supplement, and not replace, any use-specific standards otherwise applicable under Section 7.7. Compliance with this section shall not relieve an applicant from compliance with any additional requirements applicable to a particular use under this Article.

c) Requirements applicable to all industrial uses.

(i) Pre-Application Meeting. Prior to submitting an application for a Special Use Permit, or, where no Special Use Permit is required, prior to submitting Civil or Construction Plans for review, the applicant or his agent shall meet with the Community Development Director, County Planner, County Engineer, County Fire Marshal, and County Environmental Health Officer (Troup County Health Department representative) to identify potential compliance issues and applicable requirements. This step does not require any formal application.

(ii) Application documentation.

(a) The applicant or his agent should provide a map of the surrounding area, topographic data taken from USGS Quadrangle maps or other sources, the property boundary, and a sketch of the proposed layout. The sketch should also include any existing conditions on the property that require special attention of the applicant or his agent. These may include but are not limited to a private cemetery, general area of any wetlands, whether the property is located in groundwater recharge area or any

other environmentally sensitive area, or any other conditions as can be deemed from existing records.

(b) Contact. Prior to issuance of any building permit for the requested Use, the applicant or developer shall provide the County with current contact information (name, telephone number, address, and email address).

d) Additional Requirements for High Intensity Use.

The following shall apply to High Intensive Use developments:

(i) Studies or Analysis. Applicant or Developer shall prepare:

1. an Air Quality study in accordance with the Department of Natural Resource, Environmental Protection Division's Air Quality Control guidelines, Chapter 391-3-1 which includes both project specific and cumulative impact analysis;
2. a Health Risk Assessment (HRA) if the facility's property line is within one thousand (1,000) feet of a Sensitive Receptor and the Community Development Director determines, based upon competent evidence in the record, that the proposed use may create significant public health impacts not otherwise addressed through applicable federal, state, or local regulations. The basis for such determination shall be documented in writing and made part of the project record;
3. a Noise Impact Analysis performed by suitably qualified independent acoustic consultant to evaluate potential impacts to the neighboring properties during construction and operations. The studies / analysis shall be submitted with the Special Use Application; if a Special Use is not required, said studies / analysis shall be

submitted with the request for a review of Civil / Construction Plans or a Building Permit application;

4. such other technical studies, analyses, or reports prepared by a qualified professional as the Community Development Director reasonably determines are necessary to evaluate significant site-specific impacts associated with the proposed use, including but not limited to hydrogeologic studies, groundwater impact analyses, well impact assessments, traffic studies, environmental assessments, or utility impact analyses. The basis for requiring any such study shall be documented in writing and made part of the project record.

To the extent a study, analysis, report, or assessment required by another provision of this Section 7.7 substantially addresses the same subject matter and satisfies the purpose of a requirement under this subsection, the Community Development Director may determine that such submission satisfies the corresponding requirement of this subsection and may waive the need for duplicative submissions.

All studies, analyses, and reports required by this subsection shall be reviewed by the Community Development Director, in consultation with the County Engineer, County Fire Marshal, Environmental Health Officer, and other technical consultants or agencies as appropriate.

(ii) Notice to the Public: In the case where the requested Use is permitted by right, at least 14 days prior to the submittal of Civil or Construction Plans for review, a sign shall be erected to be clearly visible from the road nearest to the proposed site. The sign shall be at least four feet by eight feet in size and shall be readable from the road by a person with

20/20 vision. The applicant shall certify compliance with this notice requirement at the time of plan submission.

(iii) Community Liaison. Prior to issuance of any building permit for the requested Use, the Applicant or developer shall designate a Community Liaison and provide the County with current contact information (name, telephone number, and email address). The Community Liaison shall be responsible for receiving and responding to non-emergency complaints or inquiries related to the use.

(iv) Construction and Operational Notifications. A Construction Traffic Control Plan (CTCP) shall be prepared and submitted with the Civil / Construction Plans. The CTCP shall include proposed haul routes, anticipated road closures, and expected truck traffic volumes. The Community Development Director, in consultation with the County Engineer and other affected departments as appropriate, may require reasonable modifications to address identified public safety, traffic, or infrastructure concerns.

(v) Emergency Response: The facility will provide advanced notice and coordinate with the local first responders regarding backup generator testing to minimize disruption.

(vi) Community Impact Mitigation Agreement.

As a condition of approval of a Special Use Permit for a High-Intensity Use, the Board of Commissioners may require the applicant to enter into a Community Impact Mitigation Agreement addressing identified off-site impacts reasonably anticipated to result from the proposed use. In evaluating the need for a Community Impact Mitigation Agreement, the Board of Commissioners may consider objective factors, including but not limited to, whether a High Intensity Use:

- (a) exceeds 5,000 square feet;
- (b) is adjacent to a Sensitive Receptor; or
- (c) involves substantial capital investment, utility demand, traffic generation, or other characteristics reasonably indicating the potential for significant off-site impacts.

The existence of one or more of the foregoing factors shall not, by itself, justify the requirement of a Community Impact Mitigation Agreement, and, prior to requiring a Community Impact Mitigation Agreement, the Board of Commissioners shall make findings supported by the record identifying:

- (a) the specific off-site impacts reasonably anticipated to result from the proposed use;
- (b) the evidence supporting the existence of such impacts;
- (c) the basis for determining that the proposed mitigation measures address such impacts; and
- (d) the basis for determining that the proposed mitigation measures are reasonably related and roughly proportional to the anticipated impacts.

Any mitigation measures required pursuant to this subsection shall:

- (a) be reasonably related to identified impacts of the proposed use;
- (b) be roughly proportional in nature and extent to such impacts;
- (c) be supported by findings contained in the record; and

- (d) address impacts that cannot reasonably be addressed through otherwise applicable development standards, permit conditions, or other applicable regulations.

Any required mitigation measures shall be incorporated into the Special Use Permit conditions and/or the Community Impact Mitigation Agreement approved by the Board of Commissioners.

- e) Compliance and Enforcement. Compliance with the requirements of this section and any applicable permit conditions shall be required. Failure to comply may result in the issuance of a stop-work order or other enforcement action authorized by the Troup County Code and applicable law until such noncompliance has been corrected. Nothing herein shall limit the County's authority to pursue any other remedies or penalties authorized by the Troup County Code or applicable law.

SECTION II

The Troup County Code, Appendix D – Rules of Interpretation and Definitions, Article D, Sec. D.1.2. – Definitions, is hereby amended as follows:

C

Community Impact Mitigation Agreement. A written agreement approved in connection with a Special Use Permit for a High-Intensity Use that provides for mitigation measures addressing identified off-site impacts of the proposed use. Any mitigation measures included in such agreement shall be supported by findings in the record and shall be reasonably related and roughly proportional to the anticipated impacts of the proposed use.

H

Health Risk Assessment. A technical analysis prepared by a qualified professional evaluating potential public health impacts associated with a proposed use based upon generally accepted scientific methodologies.

High Intensity Use. A use that, due to its size, traffic generation, utility demand, hours of operation, or proximity to Sensitive Receptors, is reasonably expected to generate substantial off-site impacts based upon objective characteristics of the proposed use. For uses requiring a Special Use Permit, such determination shall be made by the Board of Commissioners. For uses permitted by right, such determination shall be made by the Community Development Director.

SECTION III

This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the County of Troup.

SECTION IV

(a) It is hereby declared to be the intention of the Troup County Board of Commissioners that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are or were, upon their enactment, believed by the Troup County Board of Commissioners to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Troup County Board of Commissioners that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause, or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause, or

phrase of this Ordinance. It is hereby further declared to be the intention of the Troup County Board of Commissioners that, to the greatest extent allowed by law, no section, paragraph, sentence, clause, or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause, or phrase of this Ordinance.

(c) In the event that any section, paragraph, sentence, clause, or phrase of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Troup County Board of Commissioners that such invalidity, unconstitutionality, or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance and that, to the greatest extent allowed by law, all remaining sections, paragraphs, sentences, clauses, or phrases of this Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

SECTION V

All resolutions or ordinances or parts of resolutions or ordinances in conflict herewith are hereby repealed.

SECTION VI

This Ordinance is adopted in the manner provided by law, by the Troup County Board of Commissioners at a meeting held this ____ day of _____, 2026, and shall be effective immediately. The County Clerk shall attach this Ordinance to the minutes of this meeting, and the Zoning Administrator shall maintain a true and correct copy of this Ordinance

as a public record accessible to members of the public in the Office of the Zoning Administrator,
100 Ridley Avenue, LaGrange, Georgia 30240.

TROUP COUNTY BOARD OF COMMISSIONERS

By: _____

Patrick Crews, Chairman

Attest: _____

Valerie West, Clerk

Public Hearing date(s): BOZA/PC: _____; BOC: _____

Clerk's Record of Commission Vote

James L. Thrailkill, Sr., Troup County Commissioner, District 2	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Rex Scott, Troup County Commissioner, District 3	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Morris Jones, Troup County Commissioner, District 4	Yea ☐	Nay ☐	Abstain ☐	Absent ☐
Jimmy D. McCamey, Jr., Ph.D., Troup County Commissioner, District 5	Yea ☐	Nay ☐	Abstain ☐	Absent ☐

Patrick Crews, Troup County Commission Chairman (District 1) *	Yea	Nay	Abstain	Absent
	☐	☐	☐	☐

*Chairman not required to vote except to break a tie.

Troup County Board of Commissioners



TROUP COUNTY
GEORGIA

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4790)

Meeting: 06/16/26 05:00 PM
Department: Building & Zoning
Category: Administration
Prepared By: Ruth West
Initiator: Austin Burgess
Sponsors:
DOC ID: 4790

Capital Improvement Expenditure (CIE) 2026 Update

Presentation of Draft 2026 Capital Improvement Element (CIE) to Board of Commissioners and public.
Public Comment period to run from July 7th to July 21st, 2026.

Transmittal Resolution for the Draft CIE is scheduled for submission to Three Rivers Commission and Georgia Department of Community Affairs after the July 21st, 2026 public hearing.

HISTORY:

06/16/26 Troup County Board of Commissioners
Next: 06/16/26

DISCUSSED AND REFERRED

CIE Annual Update Process & Time Table – 2026

1. **BOC Work Sessions:** Discuss the CIE Annual Update Requirements for DCA.– **June 16th**
2. **BOC Regular Meeting:** Request APPROVAL to proceed with the CIE Annual Update and approval to start the process by advertising in the newspaper. – **June 16th**
3. Complete the Draft CIE Annual Update Report.
4. **Notice to Public (Newspaper Ad):** Next two (2) BOC Meetings for the “Transmittal Resolution”. **Submit it on Wednesday June 17th.**
5. **BOC Regular Meeting:** Request APPROVAL to proceed with the “Transmittal Resolution” to send the Draft CIE Annual Update Report to the Three Rivers RC and the DCA for official review. **July 7th & July 21st**
6. Send the “Transmittal Resolution”, a BOC Cover Letter, and the Draft CIE Annual Update Report to the Three Rivers RC and the DCA for review.
7. Edit the CIE Annual Update Report, based on comments/changes by the Three Rivers RC and/or the DCA.
8. Receive final APPROVAL by the Three Rivers RC and the DCA, after recommended edits are completed.
9. **BOC Work Session:** Discuss the “adoption Resolution: and the Final CIE Annual Update Report. – **October 20, 2026 Tentative**
10. **BOC Regular Meeting:** Request APPROVAL to proceed with the “Adoption Resolution” and the Final CIE Annual Report – **October 21, 2026 Tentative**
11. Send the “Adoption Resolution”, a BOC cover letter, and the Final CIE Annual Update Report to the Three Rivers TC and the DCA, a Final Notification, by the October 31 deadline.

DRAFT

Capital Improvements Element 2026 Annual Update

Financial Report Schedule of Improvements

**Troup County, Georgia
October 20th, 2026**

This Capital Improvements Element Annual Update has been prepared based on the rules and regulations pertaining to impact fees in Georgia, as specified by the Development Impact Fee Act (DIFA) and the Department of Community Affairs (DCA) documents Development Impact Fee Compliance Requirements and Standards and Procedures for Local Comprehensive Planning. These three documents dictate the essential elements of an Annual Update, specifically the inclusion of a financial report and a schedule of improvements.

According to the Compliance Requirements, the Annual Update:

“must include: 1) the Annual Report on impact fees required under O.C.G.A. 36-71-8; and 2) a new fifth year schedule of improvements, and any changes to or revisions of previously listed CIE projects, including alterations in project costs, proposed changes in funding sources, construction schedules, or project scope.” (Chapter 110-12-2.03(2)(c))

This Annual Update itself is based on the Troup County Capital Improvements Element (CIE), as adopted by the County on September

15, 2009. (Note, although the CIE has been adopted, no impact fees have been collected, to-date.)

Financial Report

The Financial Report included in this document is based on the requirements of DIFA, specifically:

“As part of its annual audit process, a municipality or county shall prepare an annual report describing the amount of any development impact fees collected, encumbered, and used during the preceding year by category of public facility and service area.” (O.C.G.A. 36-71-8(d)(1))

The required financial information for each public facility category appears in the main financial table (page 3); service area designations appear in the project tables that follow (pages 4 through 8).

The County’s fiscal year runs from July 1 to June 30, each year.

Schedule of Improvements

In addition to the financial report, the County has prepared a five-year

schedule of improvements - a Community Work Program (CWP) - as specified in the Compliance Requirements (Chapter 110-12-2.03(2)(c)), which states that local governments that have a CIE must “update their entire Short Term Work Programs annually.”¹

According to DCA’s requirements,² the CWP must include:

- A brief description of the activity;
- Timeframe for undertaking the activity;
- Responsible party for implementing the activity;
- Estimated cost (if any) of implementing the activity; and,
- Funding source(s), if applicable.

All of this information appears in the Community Work Program, which follows the financial report (pages 9 through 18).

¹ Note that the Compliance Requirements specify that the short term work program is to meet the requirements of Chapter 110-12-1-.04(7)(a), which is a reference to the STWP requirements in a previous version of the Standards and Procedures for Local Comprehensive Planning. The correct current description of a STWP is found in Chapter 110-12-1-.05(2)(c)(i).

² Chapter 110-12-1-.05(2)(c)(i).

IMPACT FEES FINANCIAL REPORT – TROUP COUNTY, GA **Fiscal Year 2026**

Troup County, GA		Annual Impact Fee Financial Report - Fiscal Year 2026						
Public Facility	Library	Fire	Sheriff's Office	911	Parks	Roads	Administration	TOTAL
Service Area	County-wide	County-wide except LaGrange and West Point	County-wide	County-wide except West Point	County-wide	County-wide		
Beginning Impact Fee Fund Balance July 1, 2025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Impact Fees Collected FY2026 (July 1, 2025 through June 30, 2026)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal: Fee Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(Expenditures)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Impact Fee Fund Balance June 30, 2026	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Impact Fees Encumbered	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Note: The County adopted a CIE in September of 2009, but no impact fee collections have taken place.
The county has requested an Impact Fees Study, which is ongoing.

Public Facility:	Library Responsible Party: Troup County								
Service Area:	County-wide								
Project Description	Units	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/Status
Hogansville (square feet)	3,000	2014	2014	\$607,167.95	100.0%	\$607,167.95	\$0.00	\$0.00	
West Point Library (square feet)	15,000	2023	2023	\$3,090,403.82	73.7%	\$2,278,247.26	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	1,459	2009	2009	\$32,719.36	99.0%	\$32,405.37	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	1,475	2010	2010	\$33,091.47	99.0%	\$32,754.91	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,104	2011	2011	\$51,783.98	99.0%	\$51,267.23	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,135	2012	2012	\$52,545.07	99.0%	\$52,028.23	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,166	2013	2013	\$53,317.48	99.0%	\$52,800.56	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,198	2014	2014	\$54,131.34	99.0%	\$53,589.65	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,230	2015	2015	\$54,926.90	99.0%	\$54,385.12	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,108	2016	2016	\$51,113.13	99.0%	\$50,603.99	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,137	2017	2017	\$51,813.46	99.0%	\$51,304.23	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,166	2018	2018	\$52,523.50	99.0%	\$52,014.18	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,196	2019	2019	\$53,273.37	99.0%	\$52,739.65	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	2,226	2020	2020	\$54,003.24	99.0%	\$53,469.44	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,129	2021	2021	\$80,880.84	99.0%	\$80,079.60	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,189	2022	2022	\$82,442.84	99.0%	\$81,615.58	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,249	2023	2023	\$84,004.20	99.0%	\$83,176.79	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,311	2024	2024	\$85,625.48	99.0%	\$84,772.03	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,373	2025	2025	\$87,247.24	99.0%	\$86,393.64	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,139	2026	2026	\$80,011.40	99.0%	\$79,221.35	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,194	2027	2027	\$81,426.92	99.0%	\$80,611.19	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,249	2028	2028	\$82,836.67	99.0%	\$82,020.81	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,306	2029	2029	\$84,301.17	99.0%	\$83,459.62	\$0.00	\$0.00	Grant/SPLOST
Collection Materials	3,362	2030	2030	\$85,760.75	99.0%	\$84,919.05	\$0.00	\$0.00	Grant/SPLOST
				\$5,127,351.57		\$4,301,047.45	\$0.00	\$0.00	

Public Facility:	Fire								
Service Area:	County-wide except LaGrange and West Point								
Responsible Party:	Troup County								
Project Description	Units	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/Status
Station A (square feet)	3,400	2017	2017	\$640,305.20	100.0%	\$640,305.20	\$0.00	\$0.00	
Station B (square feet)	3,400	2020	2020	\$644,118.58	100.0%	\$644,118.58	\$0.00	\$0.00	
Station C (square feet)	3,400	2025	2025	\$650,524.74	100.0%	\$650,524.74	\$0.00	\$0.00	
Station D (square feet)	3,400	2029	2029	\$655,695.52	95.1%	\$623,517.84	\$0.00	\$0.00	Troup Co./SPLOST
Engine	1	2017	2017	\$350,638.50	100.0%	\$350,638.50	\$0.00	\$0.00	
Engine	1	2020	2020	\$350,851.59	100.0%	\$350,851.59	\$0.00	\$0.00	
Engine	1	2023	2023	\$351,064.81	100.0%	\$351,064.81	\$0.00	\$0.00	
Engine	1	2025	2025	\$351,207.03	100.0%	\$351,207.03	\$0.00	\$0.00	
Engine	1	2027	2027	\$351,350.31	100.0%	\$351,350.31	\$0.00	\$0.00	
Engine	1	2029	2029	\$351,493.65	100.0%	\$351,493.65	\$0.00	\$0.00	
Tanker	1	2017	2017	\$325,592.89	100.0%	\$325,592.89	\$0.00	\$0.00	
Tanker	1	2020	2020	\$325,790.76	100.0%	\$325,790.76	\$0.00	\$0.00	
Tanker	1	2025	2025	\$326,120.82	100.0%	\$326,120.82	\$0.00	\$0.00	
Tanker	1	2029	2029	\$326,386.10	100.0%	\$326,386.10	\$0.00	\$0.00	
Ladder Truck	1	2018	2018	\$450,912.23	100.0%	\$450,912.23	\$0.00	\$0.00	
Ladder Truck	1	2026	2026	\$451,643.35	100.0%	\$451,643.35	\$0.00	\$0.00	
				\$6,903,696.10		\$6,871,518.42	\$0.00	\$0.00	

Public Facility:	Sheriff's Office								
Service Area:	County-wide								
Responsible Party:	Troup County								
Project Description	Units	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/Status
Facility Expansion (square feet)	25,000	2018	2018	\$4,742,954.27	100.0%	\$4,742,954.27	\$0.00	\$0.00	
Facility Expansion (square feet)	25,000	2025	2025	\$4,809,125.68	95.5%	\$4,592,449.58	\$0.00	\$0.00	Troup Co./SPLOST
				\$9,552,079.95		\$9,335,403.85	\$0.00	\$0.00	

Public Facility:	Emergency Communications (911)					Responsible Party: Troup County			
Service Area:	County-wide except West Point								
Project Description	Units	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/Status
New Space (square feet)	6,000	2008	2008	\$1,608,000.00	20.0%	\$321,600.00	\$0.00	\$0.00	Grants/SPLOST
Facility Expansion (square feet)	184	2019	2019	\$50,397.41	100.0%	\$50,397.41	\$0.00	\$0.00	
				\$1,658,397.41		\$371,997.41	\$0.00	\$0.00	

Public Facility:	Parks								
Service Area:	County-wide								
Project Description	Units	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/Status
New Park A (acres)	125.0	2016	2016	\$3,130,066.94	100.0%	\$3,130,066.94	\$0.00	\$0.00	
New Park B (acres)	106.2	2025	2025	\$2,664,156.20	100.0%	\$2,664,156.20	\$0.00	\$0.00	
New Park C (acres)	125.0	2030	2030	\$3,138,953.86	100.0%	\$3,138,953.86	\$0.00	\$0.00	
Swimming Pool	1	2010	2010	\$610,294.31	100.0%	\$610,294.31	\$0.00	\$0.00	
Swimming Pool	1	2020	2020	\$664,476.55	100.0%	\$664,476.55	\$0.00	\$0.00	
Ball Fields	3	2016	2016	\$802,811.41	100.0%	\$802,811.41	\$0.00	\$0.00	
Ball Fields	4	2025	2025	\$1,155,576.18	100.0%	\$1,155,576.18	\$0.00	\$0.00	
Gymnasium	1	2018	2018	\$816,585.39	100.0%	\$816,585.39	\$0.00	\$0.00	
Gymnasium	2	2030	2030	\$1,808,672.81	70.0%	\$1,266,070.97	\$0.00	\$0.00	Grants/SPLOST
Tennis Courts	3	2014	2014	\$189,424.74	100.0%	\$189,424.74	\$0.00	\$0.00	
Soccer Fields	2	2020	2020	\$442,984.37	20.0%	\$88,596.87	\$0.00	\$0.00	Grants/SPLOST
Concession./Rest Room	2	2009	2009	\$453,843.95	100.0%	\$453,843.95	\$0.00	\$0.00	
Concession./Rest Room	2	2014	2014	\$473,561.86	100.0%	\$473,561.86	\$0.00	\$0.00	
Concession./Rest Room	1	2025	2025	\$260,004.64	100.0%	\$260,004.64	\$0.00	\$0.00	
Playgrounds	2	2009	2009	\$322,733.47	100.0%	\$322,733.47	\$0.00	\$0.00	
Playgrounds	2	2014	2014	\$336,755.10	100.0%	\$336,755.10	\$0.00	\$0.00	
Senior Center (square feet)	18,070	2016	2016	\$2,417,825.54	100.0%	\$2,417,825.54	\$0.00	\$0.00	
Recreation Center (square feet)	36,140	2025	2025	\$5,220,369.75	100.0%	\$5,220,369.75	\$0.00	\$0.00	
				\$24,909,097.08		\$24,012,107.74	\$0.00	\$0.00	

Public Facility:	Roads										
Service Area:	County-wide										
Project Name	Project Description	From	To	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/ Responsibility/ Status
Bass Cross Rd	Arterial Widening	US 29	SR 54	2009	2010	\$1,490,826.94	100.0%	\$1,490,826.94	\$0.00	\$0.00	
Callaway Church Rd	Arterial Widening	SR 109	Upper Big Springs	2010	2011	\$1,109,718.48	100.0%	\$1,109,718.48	\$0.00	\$0.00	
Cameron Mill Rd	Arterial Widening	SR 219	Whitaker Rd	2011	2012	\$2,742,906.61	100.0%	\$2,742,906.61	\$0.00	\$0.00	
Colquitt St	Arterial Widening	US 27	Davis Rd	2011	2012	\$1,454,239.07	100.0%	\$1,454,239.07	\$0.00	\$0.00	
Davis Rd	Arterial Widening	SR 109	US 27	2012	2013	\$3,370,134.46	100.0%	\$3,370,134.46	\$0.00	\$0.00	
Davis Rd	Arterial Widening	SR 109	Hammett Rd	2012	2013	\$2,261,240.83	100.0%	\$2,261,240.83	\$0.00	\$0.00	
Gabbettville Rd	Arterial Widening	US 29	Bartley Rd	2013	2014	\$2,914,345.97	100.0%	\$2,914,345.97	\$0.00	\$0.00	
Greenwood St	Arterial Widening	US 29	Mooty Bridge Rd	2013	2014	\$810,966.59	100.0%	\$810,966.59	\$0.00	\$0.00	
Lukken Industrial Blvd	Arterial Widening	US 29	US 27	2014	2015	\$3,262,315.04	100.0%	\$3,262,315.04	\$0.00	\$0.00	
Lukken Industrial Blvd (West Ext)	New Roadway	US 29	South LaGrange Loop	2014	2015	\$645,517.43	100.0%	\$645,517.43	\$0.00	\$0.00	
Lukken Industrial Blvd (East Ext)	New Roadway	US 27	Davis Rd	2015	2016	\$1,173,427.52	100.0%	\$1,173,427.52	\$0.00	\$0.00	
Hammett Rd	Arterial Widening	I-185 Connector	Young's Mill Rd	2015	2016	\$2,219,917.69	100.0%	\$2,219,917.69	\$0.00	\$0.00	
Young's Mill Rd	Connector Widening	Waugh Rd	Hammett Rd	2016	2017	\$1,108,093.83	100.0%	\$1,108,093.83	\$0.00	\$0.00	
South LaGrange Loop	New Roadway	SR 109	SR 219	2016	2017	\$4,435,586.57	100.0%	\$4,435,586.57	\$0.00	\$0.00	
North LaGrange Loop	New Roadway	SR 109	US 27	2017	2018	\$5,411,612.42	100.0%	\$5,411,612.42	\$0.00	\$0.00	
Mooty Bridge Rd	Arterial Widening	US 27	Wares Cross Rd	2017	2018	\$3,793,137.85	100.0%	\$3,793,137.85	\$0.00	\$0.00	
Orchard Hill Rd	Arterial Widening	Lukken Ind Blvd	SR 219	2018	2019	\$1,839,385.81	100.0%	\$1,839,385.81	\$0.00	\$0.00	
Tin Bridge Rd	Arterial Widening	Hammett Rd	US 29	2019	2020	\$1,870,251.55	100.0%	\$1,870,251.55	\$0.00	\$0.00	
Upper Big Springs Rd	Arterial Widening	Davis Rd	Knott Rd	2020	2021	\$2,184,355.92	100.0%	\$2,184,355.92	\$0.00	\$0.00	
Wares Cross Rd	Arterial Widening	SR 219	US 27	2021	2022	\$1,384,088.46	100.0%	\$1,384,088.46	\$0.00	\$0.00	
SR 54	Arterial Widening	US 29	Meriwether County	2022	2023	\$2,203,359.33	100.0%	\$2,203,359.33	\$0.00	\$0.00	
SR 109	Arterial Widening	US 29	Alabama	2023	2024	\$6,304,358.33	100.0%	\$6,304,358.33	\$0.00	\$0.00	
SR 109	Arterial Widening	Callaway Church Rd	Meriwether County	2024	2025	\$3,711,209.70	100.0%	\$3,711,209.70	\$0.00	\$0.00	
SR 219	Arterial Widening	US 27	Davis Rd	2025	2026	\$1,652,011.71	100.0%	\$1,652,011.71	\$0.00	\$0.00	
SR 219	Arterial Widening	I-85	Bartley Rd	2026	2027	\$1,787,329.88	100.0%	\$1,787,329.88	\$0.00	\$0.00	

continued on next page

Financial Report

Public Facility:	Roads										
Service Area:	County-wide										
Project Name	Project Description	From	To	Project Start Date	Project End Date	Local Cost of Project	Maximum Percentage of Funding from Impact Fees	Maximum Funding Possible from Impact Fees	Impact Fees Expended	Impact Fees Encumbered	Other Funds/Responsibility/Status
US 27	Arterial Widening	I-85	I-185	2027	2028	\$3,115,287.07	100.0%	\$3,115,287.07	\$0.00	\$0.00	
US 27	Arterial Widening	I-185	Old Chipley Rd	2028	2029	\$2,384,637.18	100.0%	\$2,384,637.18	\$0.00	\$0.00	
US 29	Arterial Widening	Young's Mill Rd	SR 54	2029	2030	\$9,918,920.29	100.0%	\$9,918,920.29	\$0.00	\$0.00	
						\$76,559,182.53		\$76,559,182.53	\$0.00	\$0.00	

Schedule of Improvements

REPORT OF ACCOMPLISHMENTS

Objective	Description	Time	Estimated	Responsible	Funding Source	Completed	Underway	Postponed	Dropped	Status
Economic Development	Construct an Inland Port Development.	2021-2025	\$30,000,000	GDOT, Troup County, DAL, Lagrange, Georgia Port	GDOT, SPLOST, General Fund, Grants		X			Underway
Economic Development	Support the implementation of the Georgia Int'l Business Park (GIBP) – Phase II	2021-2025	\$2,000,000	Troup County/DAL, LaGrange	SPLOST/General Fund		X			Underway
Economic Development	LaGrange/Callaway Airport to Construct New Hangar Facilities (Corporate & Private)	2022-2025	\$3,000,000	Troup County, Troup County Airport Authority	SPLOST/General Fund/Grants	X				Completed. Construction of one corporate hangar is Completed.
Economic Development	LaGrange/Callaway Airport to attract a National Airline Freight Carrier.	2023-2025	\$2,000,000	Troup County Airport Authority, Troup	SPLOST/General Fund/Grants		X			Underway
Economic Development	Collaborate and financially support "Visit LaGrange" to promote tourism for Troup County's wide range of Local Tourism Venues especially rural and agritourism site development.	2021-2025	\$75,000	Troup County, Visit Lagrange	Hotel/Motel Tax		X			Underway
Economic Development	Implement Pyne Road Park Enhancements to the Existing Facilities & the New Oakfuskee Conservation Center Project.	2022-2023	\$7,000,000	Troup County	SPLOST/General	X				Completed. The Oakfuskee Conservation Center has been constructed and is in service
Economic Development	Fund and assist in the implementation the "Career Center" & "Thinc Expedition".	2021-2024	\$10,000	Troup County/TCS S	General Fund/Grants	X				Completed.
Economic Development	Develop a Comprehensive Aviation Program for Pilots and Aircraft Maintenance Technicians.	2023-2025	\$1,500,000	Troup County Airport Authority, Troup County/DAL, WGTC	SPLOST/General Fund Grants		X			Underway. Pilot Training Program is under development. The program for Aircraft Maintenance Technicians is active.
Economic Development	Community Development Online Software will expedite the Business License Application & Approval Process, while also providing Online Fee Payments.	2021-2022	\$10,000	Troup County, Community Development	General Fund	X				Completed Community Development acquired GeoPermits Systems to assist staff in expediting the business permitting process. Geopermits provides online payment options as well as over-the-phone options.
Housing	Community Development Online Software will expedite the Permitting & Inspections Process, while also providing Online Fee Payments.	2021-2022	\$10,000	Troup County, Community Development	General Fund	X				Completed - Community Development acquired GeoPermits Systems to assist staff in expediting the building permitting process. Geopermits provides online payment options as well as over-the-phone options.

Schedule of Improvements

Objective	Description	Time	Estimated	Responsible	Funding Source	Completed	Underway	Postponed	Dropped	Status
Housing	Completed a New Unified Development Ordinance (UDO) that provides for a Variety of Residential Housing Developments and Market Segments.	2021-2025	\$0	Troup County, Community Development	General Fund	X				Completed- UDO was adopted May 2025.
Housing	Collaborative Leadership with the Cities to expand the necessary Infrastructure to support a variety of Residential Housing Developments and Market Segments.	2021-2025	unknown	Troup County/LaGrange , Troup Strategy Center	SPLOST/General Fund/Grants		X			Underway
Housing	Completed a Housing Condition Assessment Study.	2022-2024	\$10,000	Troup County/LaGrange , Troup Strategy Center, Troup GICH, Community	SPLOST/General Fund/Grants	X				Completed
Housing	Partner with LaGrange Housing Authority to Rehabilitate Substandard Property.	2021-2025	\$500,000	Troup County, Housing Authority	SPLOST/General Fund/Grants/CDBG				X	Dropped. The project was cancelled as the County pursued other options for addressing blight and revitalization in the county.
Housing	Utilize Dude Solutions Software to facilitate Citizen Work Orders and/or Complaints.	2021-2022	\$15,000	Troup County, Community Development	General Fund	X				Completed. Community Development acquired an online Code Enforcement to facilitate work orders and complaints
Community Facilities	Providing New Aerial Photography/LIDAR Services to the Citizens of Troup County via Q-Public.	2021-2025	\$10,000	Troup County, Tax Commissioner	General Fund		X			Completed. Updated aerial photography/LIDAR is available online for citizens.
Community Facilities	Assist the TCSS with the construction of a much needed New Rosemont Elementary School.	2021-2024	\$500,000	Troup County, TCSS	SPLOST/General Fund/Grants	X				Completed. The new school opened in 2024.
Community Facilities	Support Broadband Technology Expansion throughout the Unincorporated Troup County Area by expediting Permit Applications/Approvals & providing free service at Public	2021-2025	unknown	Troup County	SPLOST/General Fund/Grants	X				Completed. Free Wifi is now available at county buildings. Community Development Department utilizes Geopermits to expedite review and approval for broadband projects
Community Facilities	Implement Recommendations from the New Parks & Recreation Master Plan: New Soccer Complex.	2022-2024	\$3,000,000	Troup County	SPLOST/General		X			Underway. Construction of several facilities has been completed with new projects underway.
Community Facilities	Construct the New Agricultural Extension Center for Multipurpose Educational & Conservation Purposes.	2021-2023	\$1,500,000	SPLOST/General Fund/Grants	Fund/Grants	X				Completed. The building opened in 2022.

Schedule of Improvements

Objective	Description	Time	Estimated	Responsible	Funding Source	Completed	Underway	Postponed	Dropped	Status	
Community Facilities	Implement Impact Fee Assessments to help Fund the Necessary Facilities Improvements & Expansion to support Quality Growth.	2021-2025	\$100,000	Troup County	General Fund		X			Underway. Impact Fee Study is currently being conducted.	
Community Facilities	Enhance Public Awareness & Create Stronger Community Pride to help Reduce Litter.	2023-2025	\$15,000	Troup County, Marshals, Code Enforcement	General Fund	X				Completed. The Troup County Marshals Completed their public awareness campaign.	
Community Facilities	Renovate and Expand the City of LaGrange Public Library Facilities and Services.	2021-2025	\$6,000,000	Troup County, Lagrange	SPLOST/General Fund/Grants	X				Completed. Renovations were completed.	
Community Facilities	Conduct Training for Code Enforcement Officers.	2021-2024	\$10,000	Troup County, Marshal's Office	Marshal's Office, General Fund	X				Completed. Marshals and Code Enforcement Officers attend conduct training	
Natural and Cultural Resources	Pyne Road Park Enhancements to the Existing Facilities & the New Oakfuskee Conservation Center Project.	2022-2024	\$7,000,000	Troup County	SPLOST/General Fund/Grants	X				Completed. The Oakfuskee Conservation Center opened in 2023.	
Natural and Cultural Resources	Provide facilities to support Chattahoochee River Keepers at the New Oakfuskee Conservation Center Project.	2024-2025	unknown	Troup County	SPLOST/General Fund/Grants	X				Completed. The Oakfuskee Conservation Center opened in 2023. Facilities are available for the River Keepers on site.	
Natural and Cultural Resources	Completed a New Unified Development Ordinance (UDO) that protects our Historical Districts & Environmentally Sensitive Areas, while providing for Enhanced Landscaping, Tree Canopy, and Green Space Requirements.	2021-2022	\$0	Troup County, Community Development	General Fund/Grants	X				Completed. The UDO was adopted in May 2025 and includes ordinances for Historic Preservation and Environmentally Sensitive Areas.	
Natural and Cultural Resources	Support "Visit LaGrange" to provide Information on our Rural Trails System & Nearby Campsite Areas.	2021-2025	\$75,000	Troup County	Hotel/Motel Tax		X			Ongoing. This public information campaign is ongoing. No estimated end date.	
Natural and Cultural Resources	Support the completion of a Hydroponics Vegetable Farm with a UGA R&D Satellite Office.	2021-2025	unknown		SPLOST/General Fund/Grants				X	Dropped. The project has been paused as other programs were facilitated.	
Natural and Cultural Resources	Construct the New Agricultural Extension Center for Multipurpose Educational & Conservation Purposes.	2021-2023	\$1,500,000	SPLOST/General Fund/Grants	SPLOST/General Fund/Grants	X				Completed. The building was Completed in 2022.	

Attachment: Draft CIE Annual Update 2026 (Capital Improvement Expenditure (CIE) 2026 Update)

Schedule of Improvements

Objective	Description	Time	Estimated	Responsible	Funding Source	Completed	Underway	Postponed	Dropped	Status
Land Use	Completed a New Unified Development Ordinance (UDO) that provides the necessary regulations to support Quality Growth in the appropriate areas of Troup County, which includes sustainable energy sources like Solar/Wind.	2021-2022	\$0	Troup County/Community Development	General Fund	X				Completed. UDO was adopted in May 2023. Includes regulations to support Quality Growth in the appropriate areas of Troup County, which includes sustainable energy sources like Solar/Wind.
Land Use	Implement Recommendations from the New Parks & Recreation Master Plan: New Soccer Complex.	2022-2024	\$3,000,000	Troup County, Parks and Recreation	SPLOST/General Fund/Grants		X			Underway. Construction of several facilities have been completed with new projects underway
Land Use	Update and revise zoning and land use codes, as appropriate, to allow for the promotion of Troup County's Rural Tourism assets and/or Agri-Tourism Venues.	2021-2025	\$75,000	Troup County, Community Development	Hotel/Motel Tax	X				Completed. UDO was adopted in May 2023 and includes regulations to allow for the promotion of Troup County's Rural Tourism assets and/or Agri-Tourism Venues.
Land Use	Collaborative Leadership with the Cities to provide Positive Growth for the Benefit of all Citizens.	2021-2025	unknown	Troup County/LaGrange, Troup Strategy Center	General Fund		X			Underway
Land Use	Develop education program such as a citizens academy for the public and local government regarding community development, codes and ordinances.	2022-2024	\$5,000	Troup County/LaGrange, Troup Strategy Center, Community Development	General Fund		X			Underway
Transportation	Construct the Hwy 27 By-Pass as part of the existing Multi-Modal Transportation Plan.	2024-2025	\$79,000,000	GDOT / Troup County	GDOT/General Fund/SPLOST		X			Underway
Transportation	Construct the West Point Road Widening Project as part of the existing Multi-Modal Transportation Plan.	2024-2025	\$42,000,000	GDOT / Troup County	GDOT/General Fund/SPLOST		X			Underway
Transportation	Retain a Consultant to provide a New Updated Troup County Multi-Modal Transportation Plan.	2022-2024	\$100,000	GDOT / Troup County	GDOT/General Fund/SPLOST	X				Completed. County Transportation Plan completed in 2024
Transportation	LaGrange/Callaway Airport Improvement Projects (right of way, runway, lighting, radar beacon)	2021-2025	\$3,000,000	Troup County, Troup County Airport Authority	SPLOST/General Fund/Grants		X			Underway

Schedule of Improvements

Objective	Description	Time	Estimated	Responsible	Funding Source	Completed	Underway	Postponed	Dropped	Status
Transportation	Bridge Replacements: Tucker Road at Polecat Creek, Mountville-Hogansville Road at Beech Creek, Adams Road at Big Branch, Liberty Hill Glenn Road at Whitewater Creek, and Dallas Mill Road at Big Springs Creek.	2021-2025	\$5,000,000	Troup County	GDOT/SPLOST		X			Underway
Transportation	Upgrade Unimproved Roads from Gravel to Asphalt: Camp Viola Road, County Line Church Road, Eason Road, and Hood Rd.	2021-2025	\$2,850,000	Troup County	SPLOST		X			Underway
Transportation	Completed a New Unified Development Ordinance (UDO) that rewards and incentivizes Road Connectivity for future developments.	2021-2022	\$0	Troup County	General Fund	X				Completed. UDO was adopted in May 2023 and includes regulations to allow for incentives for interconnectivity of residential and commercial development
Transportation	Continue to support the implementation "The Thread" Multipurpose Trail System for better Connectivity/Access between our residential, commercial, and industrial	2021-2025	\$5,000,000	Troup County	SPLOST/General Fund/Grants		X			Underway
Transportation	Provide the Troup Transit System with additional resources and expanded	2021-2025	\$500,000	Troup County	SPLOST/General Fund/Grants		X			Underway

Schedule of Improvements

Community Work Program 2025 to 2045					
Objective	Description	YEARS	RESPONSIBLE PARTY	ESTIMATED COST	FUNDING SOURCE
Economic Development	Construct an Inland Port Development.	2025-2027	Troup County/DAL/LaGrange, Georgia Port Authority	\$30,000,000	GDOT/SPLOST/General Fund/Grants, Georgia Port Authority
Economic Development	Support the implementation of the Georgia Int'l Business Park (GIBP) – Phase II	2025-2027	Troup County/DAL/LaGrange	\$2,000,000	SPLOST/General Fund
Economic Development	LaGrange/Callaway Airport and Aero Tron for the development of 15.5 acres for an industrial aviation complex	2025-2030	Troup County	\$3,000,000	SPLOST/General Fund/Grants
Economic Development	LaGrange/Callaway Airport to attract a National Airline Freight Carrier.	2025-2030	Troup County/DAL	\$2,000,000	SPLOST/General Fund/Grants
Economic Development	Collaborate and financially support “Visit LaGrange” to promote tourism for Troup County’s wide range of Local Tourism Venues especially rural and agritourism site development.	2025-2030	Troup County	\$75,000	Hotel/Motel Tax
Economic Development	Implement Pyne Road Park Enhancements to include expanded commercial amenities in a public-private partnership	2025-2030	Troup County, Lovejoy Capital	unknown	SPLOST/General Fund/Grants
Economic Development	Fund and assist in the implementation the “Citizen Academy”.	2025-2030	Troup County, Community Development	\$25,000	General Fund
Economic Development	Develop a Comprehensive Aviation Program for Pilots and Aircraft Maintenance Technicians.	2025-2030	Troup County/DAL/WGTC	\$1,500,000	SPLOST/General Fund/Grants
Economic Development	Facilitate and host annual workshops for small and new business owners, including home occupations.	2025-2030	Troup County, Community Development	\$10,000	General Fund
Housing	Facilitate and host annual informational workshops for building permits.	2025-2030	Troup County	\$10,000	General Fund

Schedule of Improvements

Objective	Description	YEARS	RESPONSIBLE PARTY	ESTIMATED COST	FUNDING SOURCE
Housing	Facilitate and host annual informational workshops for the Unified Development Ordinance for citizens, businesses, realtors, and local officials	2025-2030	Troup County	\$15000	General Fund
Housing	Collaborative Leadership with the Cities to expand the necessary Infrastructure to support a variety of Residential Housing Developments and Market Segments.	2025-2030	Troup County/LaGrange	unknown	SPLOST/General Fund/Grants
Housing	Completed a Historic Resources Assessment Study.	2025-2030	Troup County	unknown	SPLOST/General Fund/Grants
Housing	Facilitate the development of Local Historic Districts from the Comp Plan Character Areas, to activate architectural standards for development near historic districts	2025-2030	Troup County	unknown	SPLOST/General Fund/Grants
Housing	Expand GeoPermits to facilitate a more user-friendly interface for Citizen Work Orders and/or Complaints.	2025-2030	Troup County	\$30,000	General Fund
Community Facilities	Provide New Aerial Photography/LIDAR Services to the Citizens of Troup County via Q-Public. To ensure aerial photography reflects changes in the past 3 years.	2026-2029	Troup County, City of LaGrange, City of West Point, City of Hogansville	\$240,000	General Fund
Community Facilities	Conduct a study on the feasibility of pocket parks in unincorporated Troup County	2025-2030	Troup County	\$75,000	SPLOST/General Fund/Grants
Community Facilities	Support Broadband Technology Expansion throughout the Unincorporated Troup County Area by expediting Permit Applications.	2025-2030	Troup County	unknown	SPLOST/General Fund/Grants
Community Facilities	Implement Recommendations from the New Parks & Recreation Master Plan: New Soccer	2025-2030	Troup County	\$3,000,000	SPLOST/General Fund/Grants
Community Facilities	Conduct a study to assess the feasibility of community gardens at county locations throughout the unincorporated county	2025-2030	Troup County	unknown	SPLOST/General Fund/Grants
Community Facilities	Implement Impact Fee Assessments to help Fund the Necessary Facilities Improvements & Expansion to support Quality Growth.	2025-2030	Troup County	\$125,000	General Fund

Schedule of Improvements

Objective	Description	YEARS	RESPONSIBLE PARTY	ESTIMATED COST	FUNDING SOURCE
Community Facilities	Create a social media campaign and citizen workshops for public awareness on pet safety and welfare	2023-2025	Troup County	\$15,000	General Fund
Community Facilities	Construct an animal shelter to enhance the services of Animal Control	2025-2027	Troup County, Marshal's Office, Community Development	\$1,000,000	SPLOST/General Fund/Grants
Natural and Cultural Resources	Expansion of Fire Department locations and facilities	2025-2030	Troup County	\$1,500,000	SPLOST/General Fund/Grants
Community Facilities	Facilitate a public education campaign concerning code enforcement and public health and safety.	2025-2030	Troup County/Marshal's Office	\$20,000	Marshal's Office, General Fund
Natural and Cultural Resources	Pyne Road Park Enhancements to expand lodging facilities and commercial amenities.	2022-2024	Troup County	\$7,000,000	SPLOST/General Fund/Grants
Natural and Cultural Resources	Provide facilities support to Animal Control with the expansion of services to include housing livestock	2025-2028	Troup County, Marshal's Office, Community Development	unknown	SPLOST/General Fund/Grants
Natural and Cultural Resources	Conduct a Tree Canopy Change Analysis to evaluate how the tree canopy has increased or decreased over time.	2025-2030	Troup County	unknown	General Fund/Grants
Natural and Cultural Resources	Continue Support "Visit LaGrange" to provide Information on our Rural Recreation Facilities & Nearby Campsite	2025-2030	Troup County	\$75,000	Hotel/Motel Tax
Natural and Cultural Resources	Support the creation of a Community Vegetable Garden and Seedbank with the UGA R&D Satellite Office.	2025-2030	Troup County, Community Development	unknown	SPLOST/General Fund/Grants
Natural and Cultural Resources	Expansion of Fire Department locations to assist in wildfire prevention and protection of natural resources	2025-2030	Troup County, TCFD	\$1,500,000	SPLOST/General Fund/Grants
Land Use	Facilitate and host annual workshops for Agritourism Regulations, to inform prospective and existing owners of regulations and available programs	2025-2030	Troup County, Community Development	unknown	General Fund/Grants

Schedule of Improvements

A	B	C	D	E	F
Objective	Description	YEARS	RESPONSIBLE PARTY	ESTIMATED COST	FUNDING SOURCE
Land Use	Implement Recommendations from the New Parks & Recreation Master Plan: New Soccer Fields	2025-2030	Troup County	\$3,000,000	SPLOST/General Fund/Grants
Land Use	Facilitate and host social media campaign and workshops for existing and potential short term rental owners to better inform the public of regulations regarding vacation rentals in Troup County.	2025-2030	Troup County, Community Development	\$75,000	General Fund/Hotel/Motel Tax/ Grants
Land Use	Collaborative Leadership with the cities to provide positive growth for the benefit of all citizens.	2025-2030	Troup County/LaGrange	unknown	General Fund
Land Use	Develop an education program for the public and local government regarding community development, codes and ordinances. Host the educational videos on the county website.	2025-2030	Troup County, Community Development and Commission	\$5,000	General Fund/Grants
Transportation	Construct the Hwy 27 By-Pass as part of the Troup County Long Range Transportation Plan (LRTP)	2025-2030	GDOT / Troup County	\$79,000,000	GDOT/General Fund/SPLOST
Transportation	Construct the West Point Road Widening Project as part of the Troup County Long Range Transportation Plan (LRTP)	2025-2030	GDOT / Troup County	\$42,000,000	GDOT/General Fund/SPLOST
Transportation	LaGrange/Callaway Airport Improvement Projects (right of way, runway, lighting, radar	2025-2027	Troup County	\$3,000,000	SPLOST/General Fund/Grants
Transportation	Bridge Replacements: Tucker Road at Polecat Creek, Mountville-Hogansville Road at Beech Creek, Adams Road at Big Branch, Liberty Hill Glenn Road at Whitewater Creek, and Dallas Mill Road at Big Springs Creek.	2025-2030	Troup County	\$5,000,000	GDOT/SPLOST
Transportation	Upgrade Unimproved Roads from Gravel to Asphalt: Camp Viola Road, County Line Church Road, Eason Road, and Hood Road.	2025-2030	Troup County	\$2,850,000	SPLOST/General Fund
Transportation	Arterial widening SR 219, Callaway Church Road to Meriwether County	2025	Troup County	\$3,711,209.70	SPLOST/General Fund
Transportation	Arterial widening, SR 219, from US 27 to Davis Road	2025-2026	Troup County	\$1,652,012	SPLOST/General Fund

Schedule of Improvements

Objective	Description	YEARS	RESPONSIBLE PARTY	ESTIMATED COST	FUNDING SOURCE
Transportation	Arterial widening, SR 219, from I-85 to Bartley Road	2026-2027	Troup County	\$1,787,330	SPLOST/General Fund
Transportation	Arterial widening, US 27, from I-85 to I-185	2027-2028	Troup County	\$3,115,287.07	SPLOST/General Fund
Transportation	Arterial widening, US 27, from I-85 to Old Chipley Road	2028-2029	Troup County	\$2,384,637.18	SPLOST/General Fund
Transportation	Arterial widening, US 29, from Young's Mill Road to SR-54	2029-2030	Troup County	\$76,559,182.53	SPLOST/General Fund
Transportation	Continue to support the implementation "The Thread" Multipurpose Trail System for better Connectivity/Access between our residential, commercial, and industrial areas.	2025-2030	Troup County	\$2,000,000	SPLOST/General Fund/Grants
Transportation	Provide the Troup Transit System with additional resources and expanded services.	2025-2030	Troup County	\$500,000	SPLOST/General Fund/Grants



Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4775)

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Budget
Prepared By: Sonya Conroy
Initiator: Denise Robinson
Sponsors:
DOC ID: 4775

FY27 Budget Hearing & Adoption



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
troupcountyga.org

**Troup County Board of Commissioners
FY 2026-2027 Proposed Budget
Table of Contents**

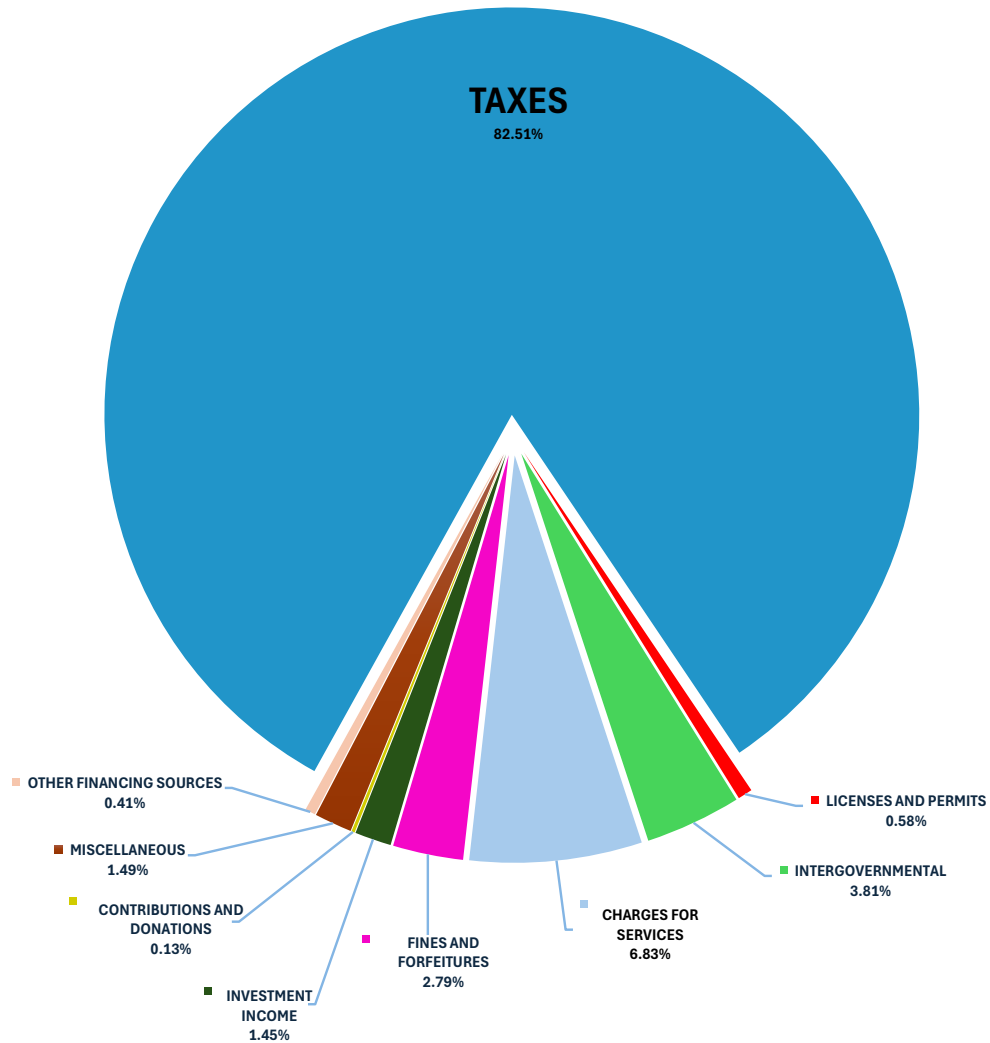
	Page #
Summary of Budget-Sources and Uses of Funds	7
Revenue by Source Detail	12
Appropriations by Department	15
Detail Revenue by Department	17
Detail Expenditures by Department	25
Operating Funds Summary	57

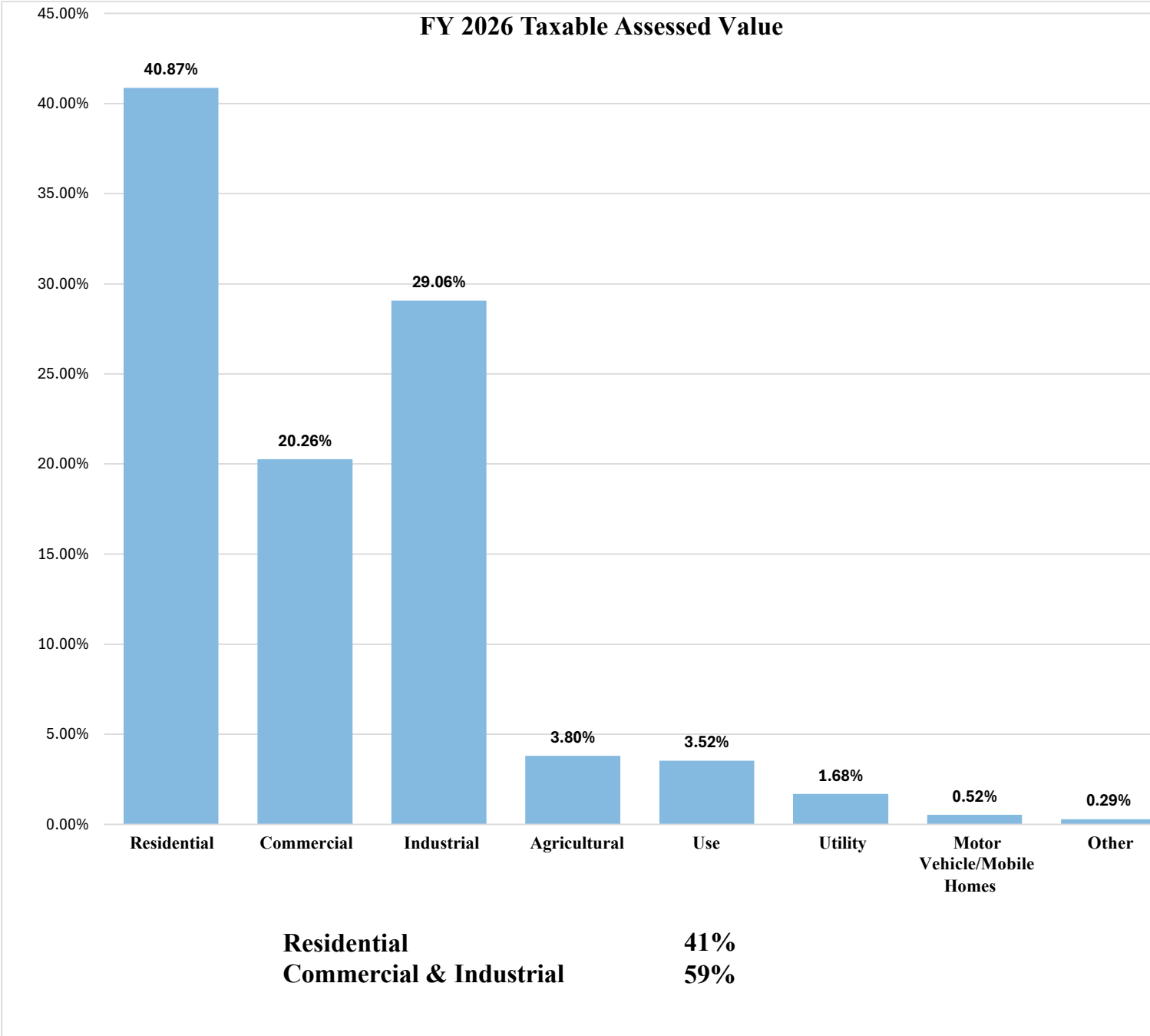
**Troup County Board of Commissioners
Sources and Uses of Funds
FY 2026-2027 Proposed Budget**

	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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

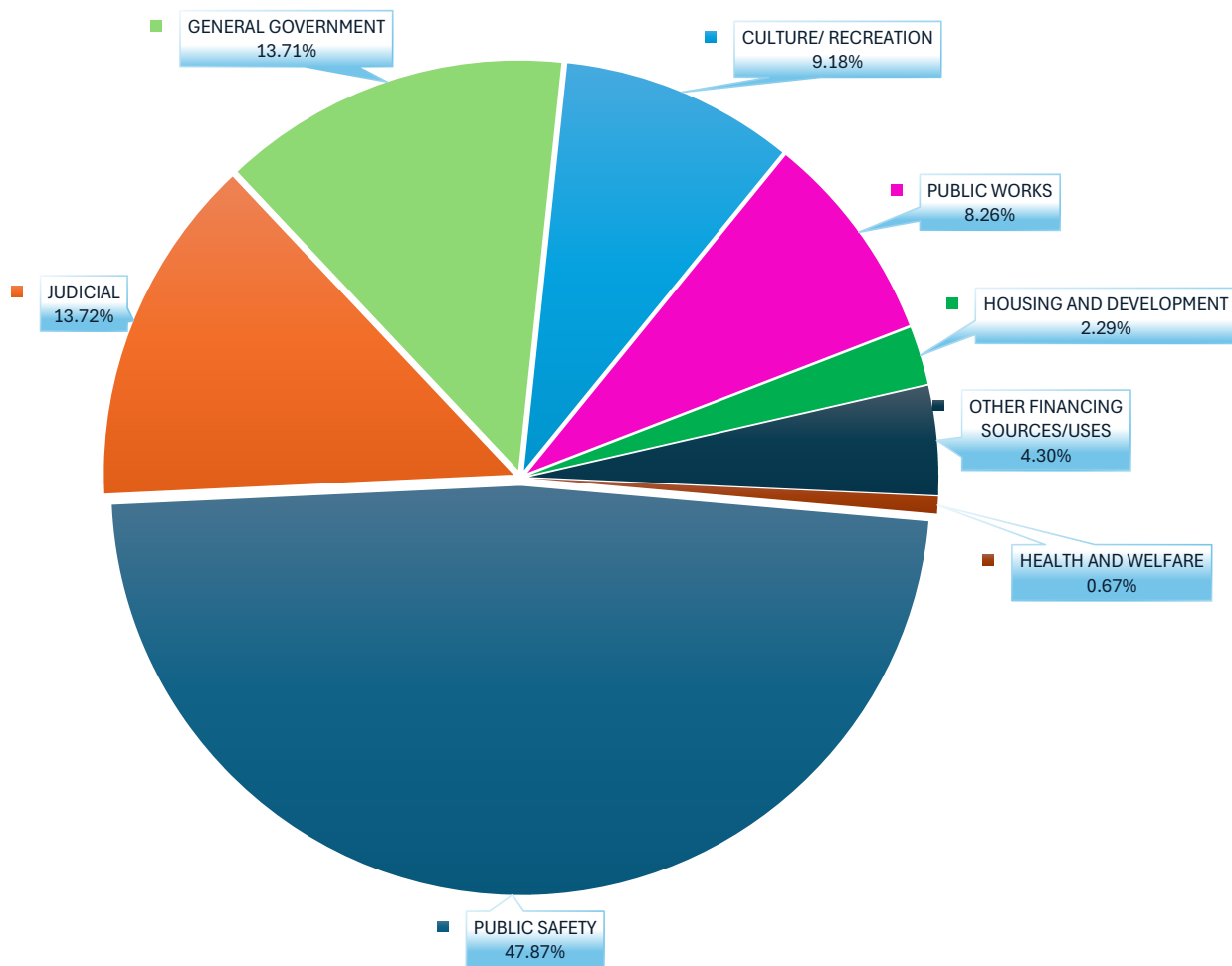
FY2026-2027 Revenue Sources





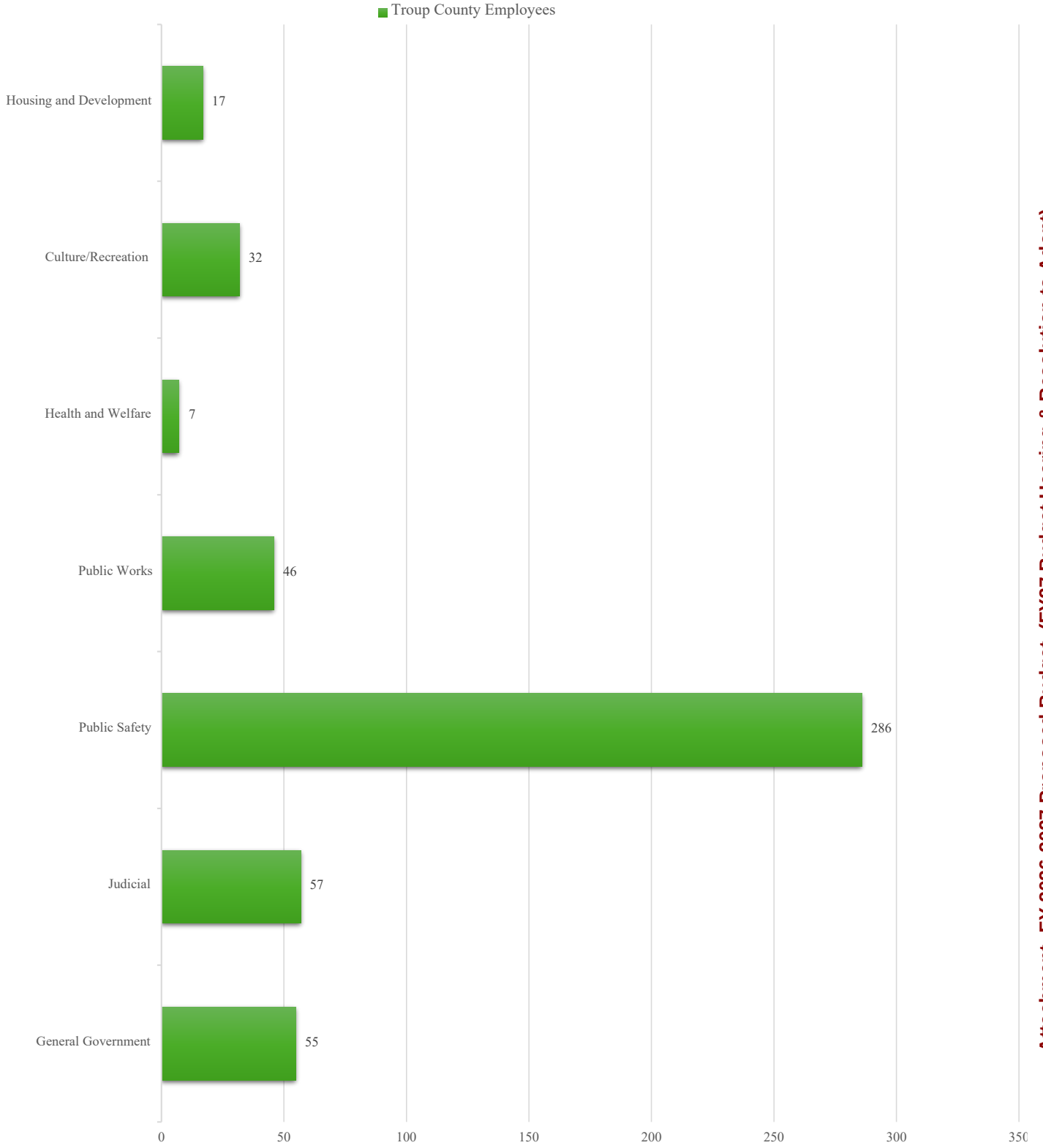
Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

FY 2026-2027 Uses of Funds



Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

Troup County Employment by Function



Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

	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	-

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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%

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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
<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)
<i>CHARGES FOR SERVICES</i>				
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)
<i>CHARGES FOR SERVICES</i>				
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)
<i>OTHER FINANCING SOURCES</i>				
Division 1517 - Purchasing				
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)
<i>TAXES</i>				
Department 1545 - Tax Commissioner				
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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 Penalty	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				

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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
FINES AND FORFEITURES				
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				
TAXES				
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				
CHARGES FOR SERVICES				
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)
FINES AND FORFEITURES				
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				
MISCELLANEOUS				
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				
CHARGES FOR SERVICES				
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
FINES AND FORFEITURES				
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				
LICENSES AND PERMITS				
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
CHARGES FOR SERVICES				
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				
INTERGOVERNMENTAL				
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
CHARGES FOR SERVICES				
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
FINES AND FORFEITURES				

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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			
	CHARGES FOR SERVICES			
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			
	LICENSES AND PERMITS			
32-2130	Foreclosure Registration	600.00	.00	(600.00)
	LICENSES AND PERMITS Totals	\$600.00	\$0.00	(\$600.00)
	CHARGES FOR SERVICES			
34-1930	Document and Data Sales	21.00	.00	(21.00)
	CHARGES FOR SERVICES Totals	\$21.00	\$0.00	(\$21.00)
	MISCELLANEOUS			
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			
	CHARGES FOR SERVICES			
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			
	MISCELLANEOUS			
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			
	CHARGES FOR SERVICES			
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
	CONTRIBUTIONS AND DONATIONS			
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)
	MISCELLANEOUS			
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			
	CONTRIBUTIONS AND DONATIONS			
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			
	TAXES			
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)
	LICENSES AND PERMITS			
32-1110	Beer Licenses	24,000.00	30,000.00	6,000.00
32-1120	Wine Licenses	13,300.00	13,300.00	.00

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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)
CHARGES FOR SERVICES				
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)
MISCELLANEOUS				
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				
LICENSES AND PERMITS				
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				
CHARGES FOR SERVICES				
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				
INTERGOVERNMENTAL				
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				
MISCELLANEOUS				
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				
MISCELLANEOUS				
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				
OTHER FINANCING SOURCES				
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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>		<u>\$202,807.00</u>	<u>\$202,843.00</u>	<u>\$36.00</u>
<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>		<u>\$77,150.02</u>	<u>\$74,536.00</u>	<u>(\$2,614.02)</u>
<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	Intergvt/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>		<u>\$25,829.00</u>	<u>\$26,782.00</u>	<u>\$953.00</u>
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>		<u>\$120,718.00</u>	<u>\$199,271.00</u>	<u>\$78,553.00</u>
<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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>	<i>\$116,399.00</i>	<i>\$142,133.00</i>	<i>\$25,734.00</i>
SUPPLIES				
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>	<i>\$3,904.00</i>	<i>\$2,922.00</i>	<i>(\$982.00)</i>
CAPITAL OUTLAYS				
54-2400	Computers and Software	81,284.00	.00	(81,284.00)
	<i>CAPITAL OUTLAYS Totals</i>	<i>\$81,284.00</i>	<i>\$0.00</i>	<i>(\$81,284.00)</i>
	Division 1130 - Clerk of Commission Totals	\$322,305.00	\$344,326.00	\$22,021.00
	Department 1110 - Board of Commissioners Totals	\$628,091.02	\$648,487.00	\$20,395.98
Department 1320 - County Manager				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>	<i>\$548,019.00</i>	<i>\$550,419.00</i>	<i>\$2,400.00</i>
PURCHASED/CONTRACTED SERVICES				
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>	<i>\$44,472.22</i>	<i>\$47,963.00</i>	<i>\$3,490.78</i>
SUPPLIES				
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>	<i>\$55,826.00</i>	<i>\$53,522.00</i>	<i>(\$2,304.00)</i>
	Department 1320 - County Manager Totals	\$648,317.22	\$651,904.00	\$3,586.78
Department 1400 - Elections and Registration				
Division 1450 - Elections and Registration				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>	<i>\$334,016.00</i>	<i>\$342,502.00</i>	<i>\$8,486.00</i>
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100.00	100.00	.00

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>
SUPPLIES				
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>
CAPITAL OUTLAYS				
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				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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			

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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 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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
51-1200	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)
PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals		\$112,804.00	\$0.00	(\$112,804.00)
PURCHASED/CONTRACTED SERVICES				
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)
PURCHASED/CONTRACTED SERVICES Totals		\$21,747.40	\$0.00	(\$21,747.40)
SUPPLIES				
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)
SUPPLIES Totals		\$1,915.38	\$0.00	(\$1,915.38)
Division 1542 - Payroll and Benefits Totals		\$136,466.78	\$0.00	(\$136,466.78)
Department 1540 - Human Resources Totals		\$614,567.19	\$578,682.00	(\$35,885.19)
Department 1545 - Tax Commissioner				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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)
PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals		\$959,701.00	\$995,011.00	\$35,310.00
PURCHASED/CONTRACTED SERVICES				
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
PURCHASED/CONTRACTED SERVICES Totals		\$175,170.00	\$175,449.00	\$279.00
SUPPLIES				

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>
PURCHASED/CONTRACTED SERVICES				
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>
SUPPLIES				
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	\$241,629.61	\$254,012.00	\$12,382.39
Division 1566 - SO D/WR - Bldg/Grounds Detail				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
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>
SUPPLIES				
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	\$153,201.71	\$170,204.00	\$17,002.29
Division 1567 - Building and Grounds				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
52-1206	Employee Medical Exam	100.00	100.00	.00
52-2141	Grounds Maintenance & Improvements	55,000.00	62,000.00	7,000.00

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>
SUPPLIES				
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>
CAPITAL OUTLAYS				
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			
OTHER COSTS				
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			
PURCHASED/CONTRACTED SERVICES				
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>
OTHER COSTS				
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			
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
SUPPLIES				
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>
OTHER COSTS				
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			
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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		\$833,934.65	\$832,154.00	(\$1,780.65)
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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>	<u>\$17,446.00</u>	<u>\$21,032.00</u>	<u>\$3,586.00</u>
CAPITAL OUTLAYS				
54-2510	Office Equipment	.00	250.00	250.00
	<i>CAPITAL OUTLAYS Totals</i>	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$250.00</u>
	Department 2400 - Magistrate Court Totals	<u>\$729,021.06</u>	<u>\$750,043.00</u>	<u>\$21,021.94</u>
Department 2450 - Probate Court				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>	<u>\$434,406.00</u>	<u>\$446,505.00</u>	<u>\$12,099.00</u>
PURCHASED/CONTRACTED SERVICES				
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>	<u>\$68,579.04</u>	<u>\$68,619.00</u>	<u>\$39.96</u>
SUPPLIES				
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>	<u>\$21,650.00</u>	<u>\$23,401.00</u>	<u>\$1,751.00</u>
	Department 2450 - Probate Court Totals	<u>\$524,635.04</u>	<u>\$538,525.00</u>	<u>\$13,889.96</u>
Department 2600 - Juvenile Justice				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>	<u>\$1,031,028.00</u>	<u>\$1,024,306.00</u>	<u>(\$6,722.00)</u>
PURCHASED/CONTRACTED SERVICES				
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>
SUPPLIES				
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>
SUPPLIES				
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>
OTHER COSTS				
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>

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>		\$945,209.00	\$1,019,582.00	\$74,373.00
<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>		\$731,681.00	\$714,956.00	(\$16,725.00)
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>		\$5,420,729.00	\$5,636,020.00	\$215,291.00
<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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
52-2204	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				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
53-1104	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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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	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		\$7,606,339.00	\$8,154,948.00	\$548,609.00
Division 3920 - Emergency Management				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
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>
SUPPLIES				
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		\$156,269.00	\$140,918.00	(\$15,351.00)
Department 3500 - Fire and Rescue Totals		\$7,762,608.00	\$8,295,866.00	\$533,258.00
Department 3600 - Emergency Medical Services				
OTHER COSTS				
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		\$75,250.00	\$0.00	(\$75,250.00)
Department 3700 - Coroner				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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		<u>\$773,035.00</u>	<u>\$932,513.00</u>	<u>\$159,478.00</u>
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		<u>\$1,568,420.00</u>	<u>\$1,693,200.00</u>	<u>\$124,780.00</u>
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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>
PURCHASED/CONTRACTED SERVICES				
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>

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>				

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
52-3920	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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
52-2203	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
PURCHASED/CONTRACTED SERVICES Totals		\$441,771.70	\$439,911.00	(\$1,860.70)
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
SUPPLIES Totals		\$748,100.00	\$781,400.00	\$33,300.00
CAPITAL OUTLAYS				
54-2500	Other Equipment	13,200.00	.00	(13,200.00)
CAPITAL OUTLAYS Totals		\$13,200.00	\$0.00	(\$13,200.00)
OTHER COSTS				
57-1110	City of LaGrange	700,000.00	700,000.00	.00
OTHER COSTS Totals		\$700,000.00	\$700,000.00	\$0.00
Division 6110 - Parks and Rec Administration Totals		\$3,696,760.70	\$3,833,653.00	\$136,892.30
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)
PERSONNEL SERVICES AND EMPLOYEE BENEFITS Totals		\$1,251,218.00	\$1,283,740.00	\$32,522.00
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
52-2203	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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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				
52-3105	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>

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>		\$172,329.00	\$185,823.00	\$13,494.00
<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>		\$15,832.00	\$2,565.00	(\$13,267.00)
<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>		\$13,000.00	\$0.00	(\$13,000.00)
Division 7450 - Code Enforcement Totals		\$201,161.00	\$188,388.00	(\$12,773.00)
Department 7000 - Community Development Totals		\$1,123,217.05	\$1,098,756.00	(\$24,461.05)
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>		\$170,261.00	\$177,207.00	\$6,946.00
<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>		\$3,668.47	\$3,402.00	(\$266.47)
Department 7112 - Two Rivers RC & D Totals		\$173,929.47	\$180,609.00	\$6,679.53
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>		\$104,809.00	\$106,727.00	\$1,918.00
<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)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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>	\$4,081.00	\$4,091.00	\$10.00
SUPPLIES				
53-1230	Utilities	1,414.00	1,481.00	67.00
	<i>SUPPLIES Totals</i>	\$1,414.00	\$1,481.00	\$67.00
OTHER COSTS				
57-2001	Allocation	30,000.00	30,000.00	.00
	<i>OTHER COSTS Totals</i>	\$30,000.00	\$30,000.00	\$0.00
Department 7415 - Center for Strategic Planning Totals		\$140,304.00	\$142,299.00	\$1,995.00
Department 7681 - CIRCLES				
PERSONNEL SERVICES AND EMPLOYEE BENEFITS				
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>	\$148,109.00	\$154,406.00	\$6,297.00
PURCHASED/CONTRACTED SERVICES				
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>	\$3,823.22	\$3,427.00	(\$396.22)
Department 7681 - CIRCLES Totals		\$151,932.22	\$157,833.00	\$5,900.78
Department 9000 - Other Financing Uses				
OTHER FINANCING USES				
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>	\$5,861,500.00	\$2,975,716.00	(\$2,885,784.00)
Department 9000 - Other Financing Uses Totals		\$5,861,500.00	\$2,975,716.00	(\$2,885,784.00)
GENERAL FUND EXPENSE TOTALS		\$69,318,450.46	\$69,030,526.00	(\$287,924.46)

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

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. \$1,863,543 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	
From various Federal and State Grants. Pays for various programs. County match \$988,438.	4,148,474
HOTEL/MOTEL TAX FUND	160,000
Funded from hotel/motel taxes. Pays to promote tourism.	
DEBT SERVICE FUND	1,307,709
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

Attachment: FY 2026-2027 Proposed Budget (FY27 Budget Hearing & Resolution to Adopt)

RESOLUTION 2026-_____

RESOLUTION TO ADOPT FY27 (2026 / 2027)
ANNUAL BUDGETS

WHEREAS, a FY27 Budget has been prepared by staff in conjunction with the Constitutional Officers, other elected officials, department heads and representatives of other county funded agencies and entities, and

WHEREAS, this budget has been reviewed by a quorum of the Board of Commissioners during an open public meeting, and

WHEREAS, a primary purpose of the public meeting was to receive and consider any and all comments from the citizens of Troup County, and

WHEREAS, proposed budget documents were made available for public inspection at the Government Center, online at troupcountyga.gov, Hogansville Library, LaGrange Memorial Library and Hawkes Library in West Point, and

WHEREAS, the Board of Commissioners considers the proposed budget deemed to be in the best interest of the County.

THEREFORE BE IT RESOLVED, by the Board of Commissioners of Troup County, Georgia, that the Operating Budget of the General Fund and the Unincorporated Service District for Troup County for the FY27 is hereby adopted at \$69,030,526.

BE IT FURTHER RESOLVED that the FY27 Operating and Capital Budgets of Other County Funds are adopted as follows:

FY27 APPROPRIATIONS by FUND		APPROPRIATIONS
<i>including transfers in & out</i>		
GENERAL		69,030,526
LAW LIBRARY		60,000
ADR COWETA CIRCUIT		185,000
CONFISCATED ASSETS FUND		150,000
DRUG ABUSE TREATMENT/EDUCATION		166,00
OPIOID SETTLEMENT FUNDS		100,000
E911 COMMUNICATIONS		3,275,443
RECREATION FACILITIES		1,040,231
GRANT FUND		4,148,474
LODGING TAX		160,000
OAKFUSKEE CONSERVATION CENTER		778,410
WASTE MANAGEMENT		296,656
AIRPORT		1,897,314
JUVENILE SUPERVISION		45,000
VICTIM/WITNESS		150,000
DEBT SERVICE		1,307,709
CALLAWAY ENDOWMENT		552,396
SPLOST 5		8,650,000
SPLOST 6		21,800,000

And that departmental budgets are adopted as required by Georgia Code § 36-81-3 as represented in Exhibit A, attached.

BE IT ALSO FURTHER RESOLVED that the County Manager and Budget Officer are hereby directed to execute and administer this budget as adopted, or as it may be later legally and officially amended, effective July 1, 2026.

ADOPTED this 16th day of June 2026.

Patrick Crews, Chairman

Attest: Valerie West, Clerk

Attachment: Resolution to Adopt FY27 Budget (FY27 Budget Hearing & Resolution to Adopt)



TROUP COUNTY
GEORGIA

Troup County Board of Commissioners

Troup County Government Center
LaGrange, GA 30240

SCHEDULED

AGENDA ITEM (ID # 4776)

Meeting: 06/16/26 05:00 PM
Department: Finance
Category: Budget
Prepared By: Sonya Conroy
Initiator: Denise Robinson
Sponsors:
DOC ID: 4776

2026 Millage Rate

Resolution # 2026-____

A RESOLUTION TO PROVIDE FOR THE ESTABLISHMENT AND LEVY OF A TROUP COUNTY MILLAGE RATE FOR THE 2026 TAX YEAR FOR THE MAINTENANCE AND OPERATION OF COUNTY GOVERNMENT AND RETIREMENT OF DEBT,

WHEREAS, the Troup County Board of Commissioner approved a fiscally sound budget adopted by Resolution on June 16, 2026 establishing the several operating and capital funds and allocating funds for departments and projects; and

WHEREAS, the resulting county-wide net millage is:

Troup County Incorporated and Unincorporated Districts M&O	9.616
Troup County Incorporated and Unincorporated Districts Debt	.307

NOW, THEREFORE, BE IT RESOLVED that the Troup County Board of Commissioners does hereby adopt and levy the above stated 2026 tax year combined county-wide M & O millage and county unincorporated service district M&O millage of 9.616; and does hereby adopt and levy a debt service millage of 0.307; and

BE IT FURTHER RESOLVED that the Board approves those millage rates and levies it is required by law and Georgia Department of Revenue regulations to approve on the PT-35 and that the Chairman is authorized to report the millage rates assessed within Troup County, Georgia to the Georgia Department of Revenue as shown thereon and to execute any certifications of official rates together with any other necessary documents pertaining to the County's established mill rates and authorizes the Troup County Tax Commissioner to collect ad valorem taxes for Troup County, Georgia, herewith, effective immediately upon the adoption of this Resolution by majority vote of the Troup County Board of Commissioners.

BE IT FURTHER RESOLVED that all prior resolutions or ordinances in conflict herewith are hereby repealed.

Adopted at a duly advertised, open and public meeting of the Troup County Board of Commissioners this 16th day of June 2026.

Valerie West, County Clerk

Patrick Crews, Chairman

Attachment: Resolution Countywide Millage 2026 (2026 Millage Rate Hearing & Adoption)