

Monroe County
Georgia



2024 Popular Annual Financial Report



Governmental Structure - Performance Highlights - Financial Reviews

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MONROE COUNTY

Popular Annual Financial Report

About the PAFR

The Popular Annual Financial Report of Monroe County is presented as a means of increasing public understanding and confidence in County government and its elected officials through easier, more user-friendly financial reporting. As you review our PAFR, we invite you to share any questions, concerns or recommendations you may have.

We are pleased to present the Monroe County Popular Annual Financial Report (PAFR) for the fiscal year that ended December 31, 2024. Monroe County's fiscal year runs from January 1 to December 31. This report deals with the fiscal year that ran from January 1, 2024 to December 31, 2024, and is known as FY2024.

The purpose of this Popular Annual Financial Report is to summarize and simplify information contained in the Annual Financial Report of Monroe County, which is due six months after the close of the fiscal year. The County's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America and are independently audited by Mauldin & Jenkins, CPA. The Annual Financial Report is available for review online at www.monroecoga.org. Much of the information in the Annual Financial Report is technical and complex. As a result, the full financial statements may not be particularly useful to the citizens of Monroe County who wish to better understand County finances. The (PAFR) is not obligated to be audited under GAAP rules, however it does comply.

Inside this year's PAFR, you will find general information about your County and your County government, highlights from different government departments showing how some of your money was spent this fiscal year, how well your County government did this year, and finally, some accounting definitions to help you understand the charts and graphs located throughout this report.



2024 BOARD OF COMMISSIONERS



Greg Tapley
Chairman



Lamarcus Davis
District 1



Eddie Rowland
District 2



John Ambrose
District 3

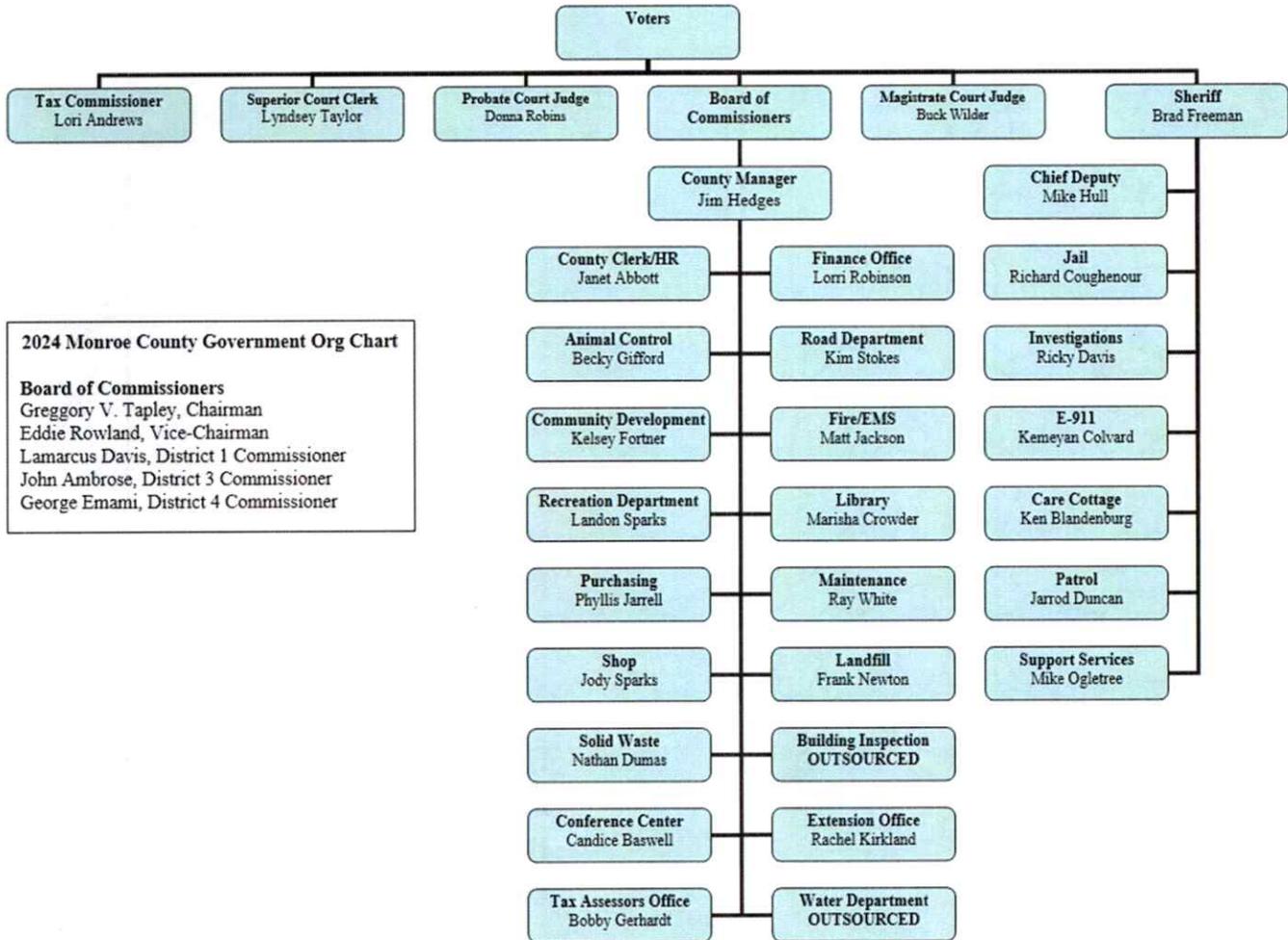


George Emami
District 4

The Monroe County Commissioners meet the First and Third Tuesday of each month. If you would like to be added to the meeting agenda, contact the County Manager, Jim Hedges at 478-994-7000. Please be prepared to provide any documentation or information you would like for the Commissioners to review by Friday morning prior to Tuesday's meeting. The Commissioners allow time for the public to be heard.



ORGANIZATIONAL CHART



2024 Monroe County Government Org Chart

Board of Commissioners
 Gregory V. Tapley, Chairman
 Eddie Rowland, Vice-Chairman
 Lamarcus Davis, District 1 Commissioner
 John Ambrose, District 3 Commissioner
 George Emami, District 4 Commissioner

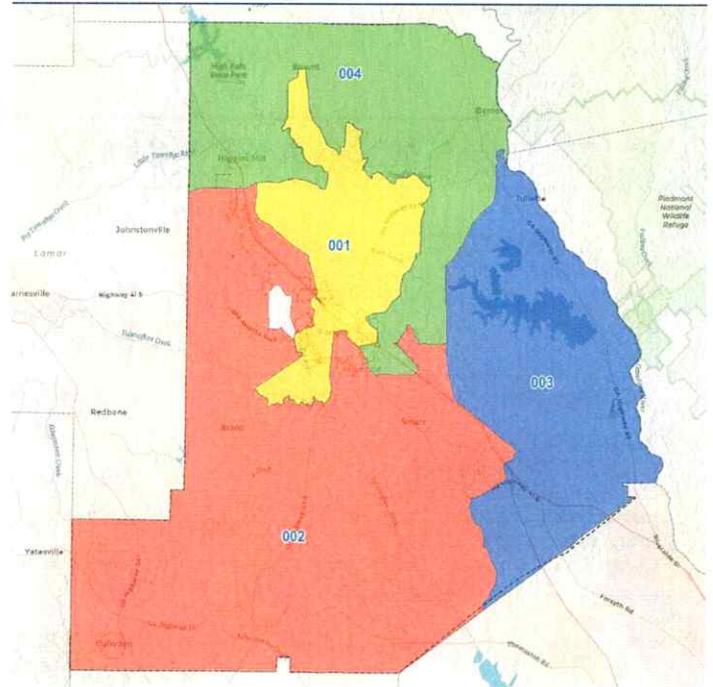
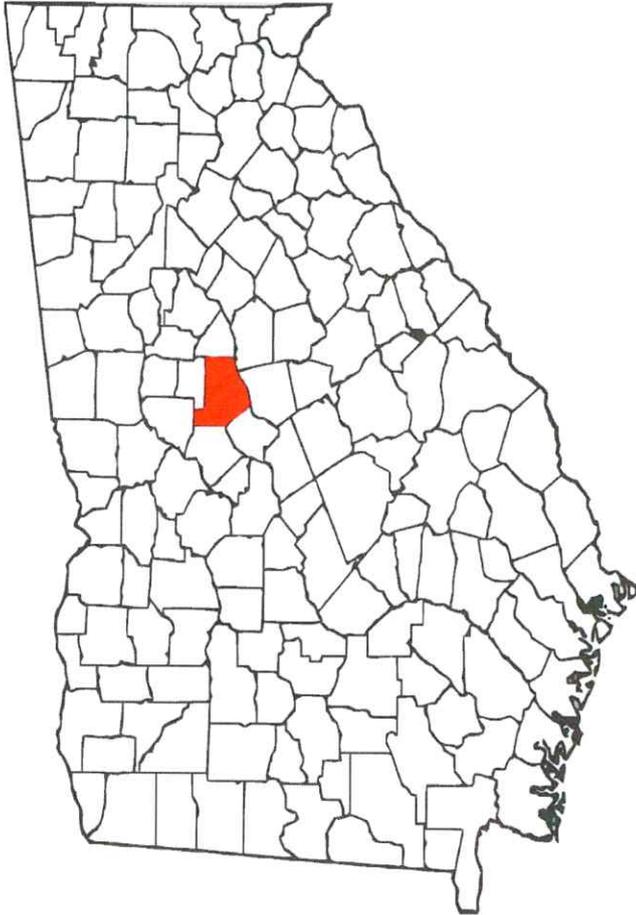
The board of commissioners of the county is the chief executive entity of the county, and it shall be the duty of the board to set the overall executive policies and procedures of the county. The county manager shall be the chief administrative officer of the county and shall be responsible to the board for the proper and efficient administration of all the affairs of the county except as otherwise provided by law.

The governing authority of Monroe County is a board of commissioners consisting of 4 members elected by district and a chairman elected at-large. The commissioners serve on a part-time basis and are elected to staggered terms of four years.



History/Location/Maps

Location of our county in Georgia
District Map to locate your County Commissioners



Chair: Greg Tapley
District 1: Lamarcus Davis
District 2: Eddie Rowland
District 3: John Ambrose
District 4: George Emami

Located in north central Georgia, Monroe County is strategically located within 20 to 55 minutes of Macon & Atlanta. Monroe County is close to thrilling attractions on the pathway to and from the coastal regions, rich in history and beauty. The picturesque countryside of Monroe County features rich farmland, timber-related agribusiness, premier recreation areas, and friendly hometowns graced by historic architecture. Of the six counties that make up Central Georgia, Monroe stands as the gateway to Middle Georgia and a step back into a simpler time.

History: Monroe County is home to the second oldest founded female college in the world, which was established in 1849 as the Monroe's Counties Female Collegiate Institute. It was renamed Monroe College in 1857 and became Bessie Tift College in 1907 in honor of an alumna. The name was finally shortened to Tift College in 1956. Today, it is the site of Georgia Department of Corrections.



QUICK FACTS

Population Monroe County (est. July 2024): 31,437

Number of Households (2019-2023): 12,088

Total Square Miles 398

Total County & State Road Mileage 580

Culloden Population 205

Median Household Income (In 2023 dollars) 2019-2023: \$82,863

Median Property Value (2019-2023): \$243,200

Households with a computer (2019-2023): 94.6%

Household with Internet Subscription (2019-2023): 88%

2024 County Millage Rate: 10.803

2024 Sales and Use Tax Rate: 8%

Operating General Fund Budget (2024): \$45,038,318

County Employees: 390

Incorporated: May 15, 1821

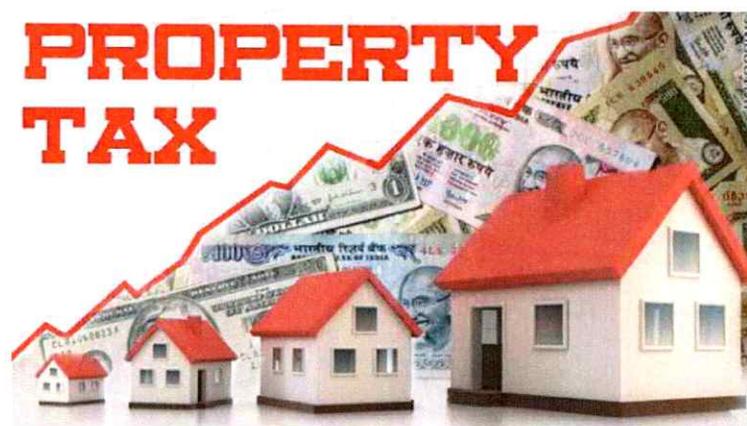


County Departments

Monroe County has several departments to serve you.
Some of the departments will be highlighted in the following

TAX ASSESSORS 2024 STATS

	2024
Assessed Real Property Parcels	16,167
Assessed Personal Property Accounts	2,673
Assessed Prebilled Mobile Homes	554
New Parcels Mapped	217
PT-61 & Deeds	1,456
Homestead Exemptions Processed	534
CUVA & FLPA	234
Freeport Exemption	9
Assessment Notices - Real	16,031
Assessment Notices - Personal	641
Real Property Parcels Reviewed	9,483
New Homes Added	214
New Mobile Homes Added	18



TAX COMMISSIONER 2024 FACTS AND FIGURES

Total Number of Real Property Tax Bills Mailed Out – 16,600

Total Number of Personal Property Tax Bills Mailed Out – 2,682

Total Number of Mobile Home Tax Bills Mailed Out - 563



County Departments

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Some of the departments will be highlighted in the following

Monroe County Superior Court 2024 Facts and Figures

Monroe County Clerk of the Superior Court serves as Clerk of Court for Superior and Juvenile Courts, as Jury Clerk for Superior Court and as Appeal Administrator supervising the Board of Equalization, member training and hearings.

Collected Over 1.8 million and disbursed according to law over 50 entities.

Filed and recorded over 8,200 real estate records for Monroe County.

Filed and processed over 551 civil cases, 1287 criminal cases and 139 juvenile cases and attended court for hearings in these cases.

Issued summons and notices for parties to appear in court for over 100 court days in Superior and Juvenile Courts.

Summoned 2,345 jurors, recorded attendance and issued checks and excuses for jury service.

Assisted over 2,700 walk-in customers and over 4,500 customers over the phone.

Made 144 Notary Public Appointments and issued their commissions.

Processed 446 passport applications and transmitted to federal government in a timely manner.

Registered Board of Equalization members for proper classrooms and online trainings and reimbursed for expenses.





County Departments

Monroe County has several departments to serve you. Some of the departments will be highlighted in the following

Monroe County Magistrate Court Case Counts

	2024	2023	2022	2021	2020
CIVIL					
STATEMENT OF CLAIMS (suits)	735	570	499	513	474
DISPOSSESSORIES (evictions)	131	134	175	149	110
GARNISHMENTS	102	125	130	141	140
FORECLOSURES	12	6	12	19	9
ABANDONED VEHICLES	28	54	58	66	44
INTERROGATORIES		4	1	0	3
	1008	893	875	888	780
CRIMINAL					
FELONY WARRANTS	1009	1143	1136	1178	1595
MISD WARRANTS	718	659	632	605	666
SEARCH WARRANTS	106	98	122	98	102
COUNTY ORDINANCE	128	80	138	150	229
MISDEMEANOR	1	0	3	4	5
	1962	1980	2031	2035	2597
CRIMINAL HEARINGS					
CITIZEN WARRANT APPS	8	7	11	23	4
PRELIMINARY HEARINGS	33	39	25	5	5
FIRST APPEARANCE HEARING	823	915	928	921	719
	864	961	964	949	728

Monroe County Probate Court Case Count

	2024	2023
Estates	183	186
Gaurdianships/Conservatorship	42	21
Marriage License	154	149
Firearm License	556	490
Tickets Received	16,748	13,981
Tickets Closed	16,367	13,852
Birth & Death	1,033	1,078



County Departments

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Some of the departments will be highlighted in the following

Monroe County Sheriff's Office

Patrol:

Total Activity – 38,864 Calls (Self-Initiated Calls – 2,275, Calls to Service – 33,864)

Jail:

Inmates Booked – 2738

Inmates Released – 2723

Average Daily Population – 142

Meals Served – 148,290

Medical Services – 23

Transports – 771

Support Services:

Total Number of Civil Papers – 1,858 (Served)

Total Number of FIFA Served – 130

Total Number of Subpoenas Served – 87

Total Number of Warrants Served – 369 (Attempts) 187 (Served)

Criminal Investigations

Total Cases Investigated – 390

Cases Exceptionally Cleared – 240

Cases Cleared by Arrest – 119

Cases Active at the end of 2024-60

Cases Unfounded-23

School Resource Officers:

Total Number of School Traffic Assists – 562

Total Number of Traffic Accident Investigations – 0

Total Number of General Investigations – 62

Total Number of Calls for Service – 6378

Total Search Warrants Executed – 126

Total Arrest Warrants – 532

U.S. Currency Seized -- \$586,509

Vehicles Seized – 2

Firearms Seized – 44





County Departments

Monroe County has several departments to serve you. Some of the departments will be highlighted in the following

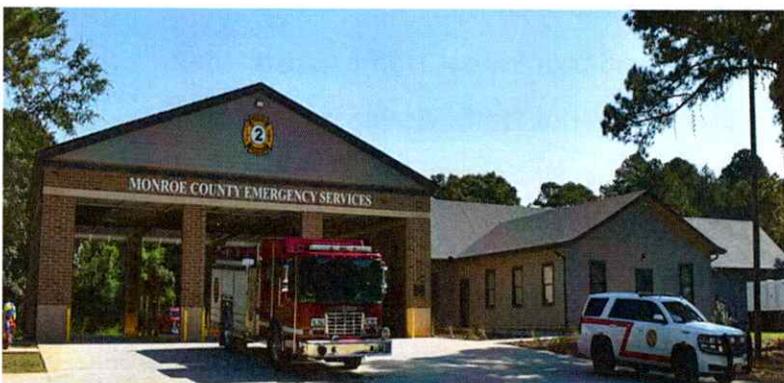
FIRE and EMERGENCY SERVICES:

Total calls 5,565 as follows:

Fire	189
EMS	3,708
Rescue	10
Hazardous Condition/Other	1,658



High Falls Fire Station





County Departments

Monroe County has several departments to serve you. Some of the departments will be highlighted in the following

Monroe County Road Department 2023 & 2024 Facts and Figures

- Monroe County Road System: 479 miles, 404 miles paved, 75 miles unpaved
- Total Number of Bridges – 36 (2 are wooden)
- 2023 & 2024 Road Paving & Reconstruction Program – 31.6 Miles
- Total Employees -- 24 employees perform grading, storm drain culvert replacements, stone base installation, asphalt paving, mowing shoulders, remove roadkill, road debris, pot hole patching, tree removal, storm damage remediation, driveway permit inspections, citizen call in work orders, overall infrastructure maintenance.
- Annual Budget – \$2.2 million



Fleet Maintenance Shop and Fuel Depot 2024 Stats

FUEL

Total gallons used for all departments including outside entities	467,996
Total gallons used by County Departments	221,912
Total gallons used by outside entities(School, City, Extension, Etc)	246,053
Total Transaction at the pump	25,618

OTHER

Total PM's and unscheduled work orders(over)	1,000
Total auction vehicles/equipment prep and completed	25
Total 3 mechanics	
New Maintenance Management Sytem	



County Departments

Monroe County has several departments to serve you. Some of the departments will be highlighted in the following

Recreation:

Summer Camp Participants—343

Tennis	24
Karate	64
Golf	15
Dance/Baton	25
Tumbling	15
Volleyball	33
Girls Basketball	22
Boys Basketball	51
Science	36
Football	46
STEAM	12
Arena	868 entries

Youth Sports Participants—1,927

Baseball	565
Softball	156
Soccer	472
Football	184
Cheerleading	147
Boys Basketball	212
Girls Basketball	46
Flag Football	145

Library:

(Monroe County Library's Fiscal Year Runs from July 1, 2023- June 30, 2024)

- Total number of registered patrons – 5,508
- Total number of active users – 5,508
- Total number of items in circulation – 36,470
- Total number of children's items in circulation – 12,778
- Total number of available computers – 17
- Total number of computer sessions – 10,347 (includes 7,149 wireless sessions)
- Total number of youth programs – 266
- Total number of youth program attendees – 2,717
- Total number of hours open – 2,467
- Total number of library volunteers – 10
- Total number of volunteer hours – 236.5
- Total number of summer reading program activities – 94
- Total number of registered summer reading participants – 1,590
- Total number of summer reading hours accumulated – 13,320





County Departments

Monroe County has several departments to serve you.
Some of the departments will be highlighted in the following

Planning & Zoning:

- Number of Compliances Issued -- 589
- Number of Occupational Tax Permits (Business Licenses) Issued -- 97
(Monroe County does not require business licenses)
- Number of Alcohol Licenses Renewed – 23
- Number of Major Subdivision Plats Approved – 7
- Number of Minor Subdivision Plats Signed – 100
- Number of Addresses Assigned (approximately) – 250
- Total Number of Zoning Change Applications Requested – (Conditional Use – 7, Variance – 11, Re-zoning – 12)
- Number of Zoning Change Applications Approved – 19
- Number of Zoning Change Applications Rejected -- 6

Building Department:

- Total Building Department Revenue Collected in 2024 -- \$617,095.60
- Total Number of Permits Issued – 606
- Total Construction Value -- \$127,759,694.74
- Total Amount of New Building Square Footage -- 742,223 square feet
- Total Number of New Homes -- 241

Code Enforcement:

- Code Enforcement County Ordinance Citations Issued – 134
- Code Enforcement County Ordinance Fines Collected -- \$18,625 total
 - \$9,150 for No-Thru Trucks,
 - \$6,750 for Disorderly Conduct
 - \$1,275 for Leash Law
 - \$125 for Accumulation of Trash
 - \$250 for Illegal Dumping
 - \$450 for Living in Camper
 - \$250 Rabies Vaccine
 - \$375 for Nuisance



Animal Control:

- Total Number of Dogs Taken In – 901
- Total Number of Dogs Adopted – 29
- Total Number of Dogs Reclaimed – 98
- Total Number of Dogs Rescued -- 630





County Departments

Monroe County has several departments to serve you. Some of the departments will be highlighted in the following

Monroe County UGA Extension Office

Total Number of Extension Office Visits	977
Total Number of Extension Out of Office Contacts	8,485
Total Number of Extension Phone Calls	823
Total Number of Extension Emails	6,094
Total Number of In-Person and Online Trainings	80
Total Number of Agriculture and Natural Resources Diagnostic Samples Submitted	494
Total Number of FACS Programs	136
Total Number of 4-H Youth Development Programs	440

(In-School Club Meetings: 273, After-School: 151, Summer: 16)



2024 Awarded Grants

<u>Source</u>	<u>Depts and usage</u>	<u>Amount</u>
Georgia State Hwy and Tolls	Road Dept—Old Brent Road Bridge	\$1,589,000
U.S. Department of Homeland Security	Sheriff's Office-Combatting Comm Violence	\$ 817,000
ARPA Grant	Towaliga Judicial Circuit—Dist. Attorney's Office	\$ 404,594



County Departments

Monroe County has several departments to serve you.
Some of the departments will be highlighted in the following

WATER FUND 2024 WORKLOAD OUTCOMES

Total Customer Accounts—4,613

Residential—4,525

Commercial—80

Government—8



SOLID WASTE FUND 2024 ACTIVITY:

13 Recycle Centers—Closed on Tuesday &
Thursday's

- 20 Billed Customer Accounts
- 29,425.52 tons received
- 10,812 Loads (transactions)
- 13,618.27 tons Household Waste
- Recycled Cardboard 97.04 tons
- Recycled Glass 68.25 tons
- Recycled Newspaper/Magazine 24.98 tons
- Recycled Plastic/Aluminum 33.58 tons
- Recycled Tires 30.06 tons



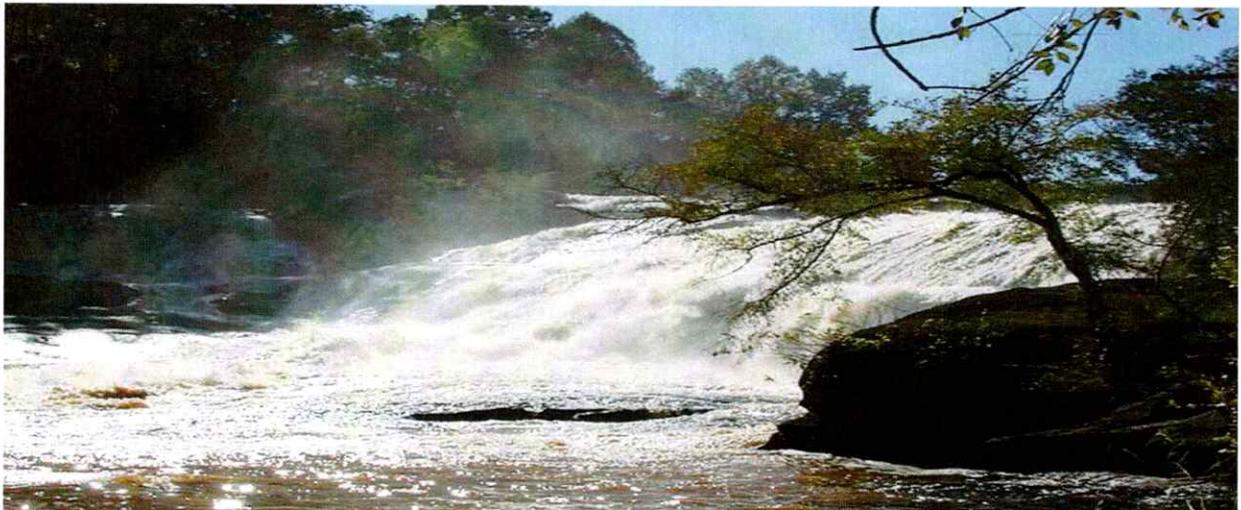
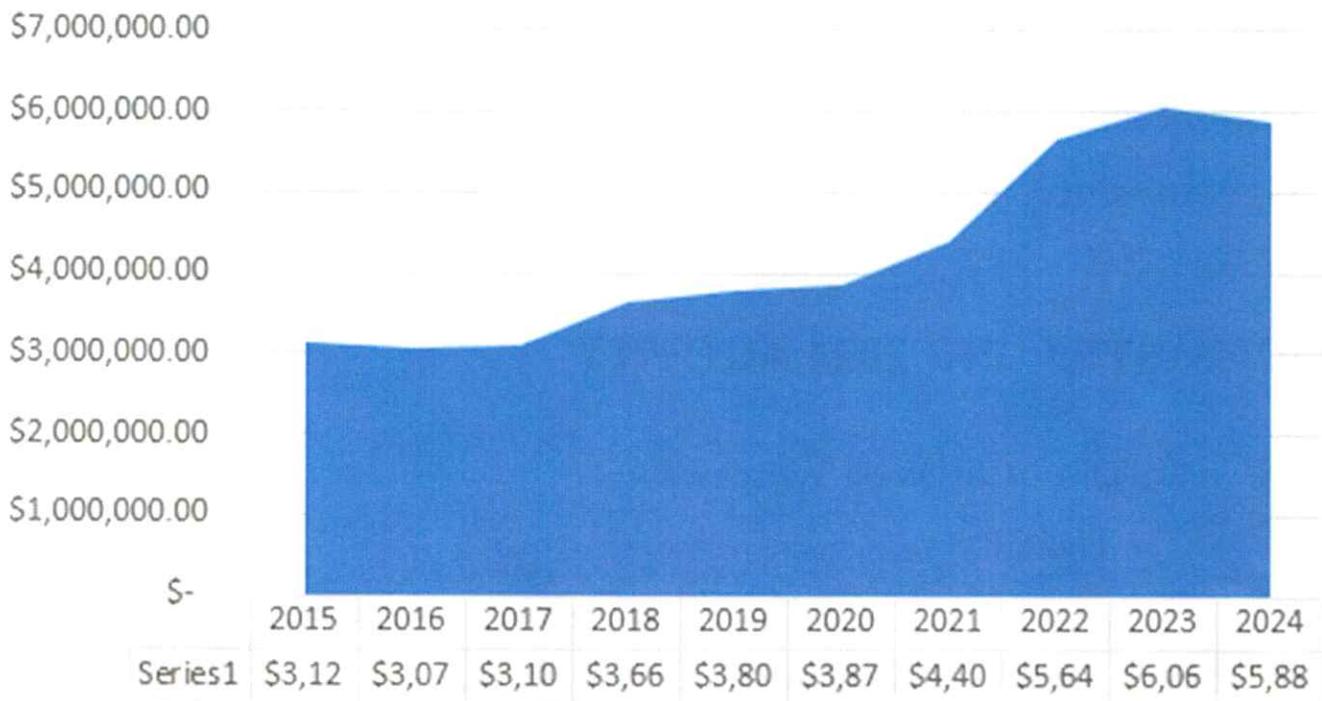


Local Option Sales Tax (L.O.S.T)

Total Collection for Fiscal Year 2024
\$5,880,000

Local Option Sales Tax (L.O.S.T) is the 1% sales tax on the sale of goods. This revenue is used by the County in its General Fund Account.

LOCAL OPTION SALES TAX 10 YEAR HISTORY





SPLOST FUNDS

Total Collection for Fiscal Year 2024—\$7,672,546

Some of the major projects are included below:



OTHER SPLOST PROJECTS COMPLETED:

- Juliette Area Water Mains Phase I
- Booster Pump Station
- Recreation Scoreboards
- McCowan Road Project
- Playground Resurfacing at Recreation

SPLOST EQUIPMENT PURCHASED:

- 725 TGate Yancey
- Black Cat II Radar Kit
- Sod Cutter

SPLOST BUILDINGS:

- Conference Center Carpet replacement



TSPLOST FUNDS

Total Collection for Fiscal Year 2024— \$6,604,341

Some of the major projects are included below:



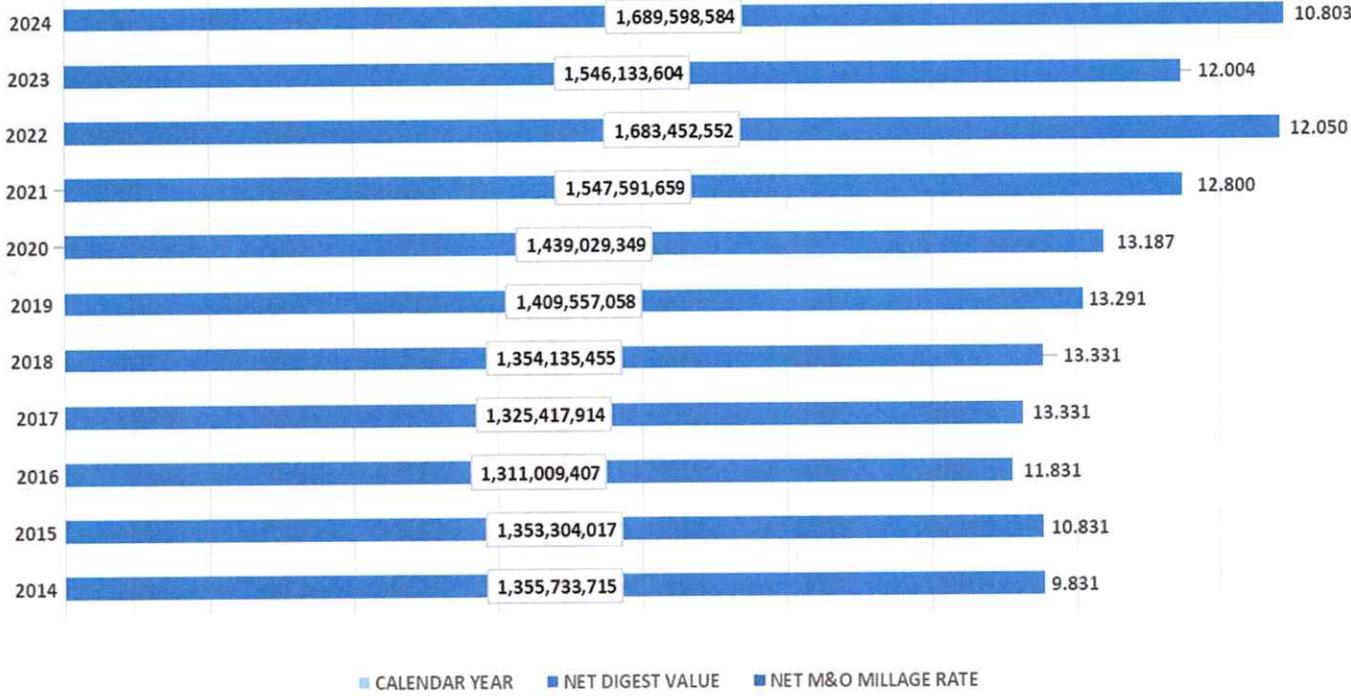
TSPLOST ROAD PROJECTS:

Johnstonville Road
High Falls Road
Juliette Road
Estes Road
Shi Road
Reedy Creek Road
Rivoli Road
Boxankle Road
Faulkner Road
McCommon Road



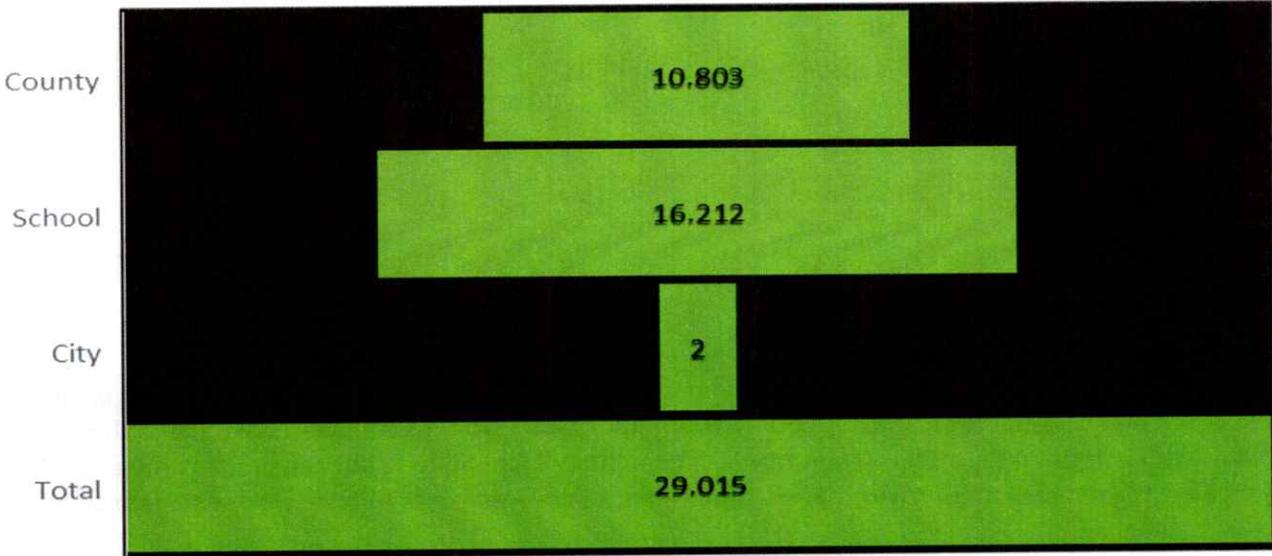
PROPERTY TAXES/MILLAGE RATE

MONROE COUNTY PROPERTY TAX



*NOTE: Adjusted Net M&O Digest (Gross Digest at 40%, less M&O exemptions)

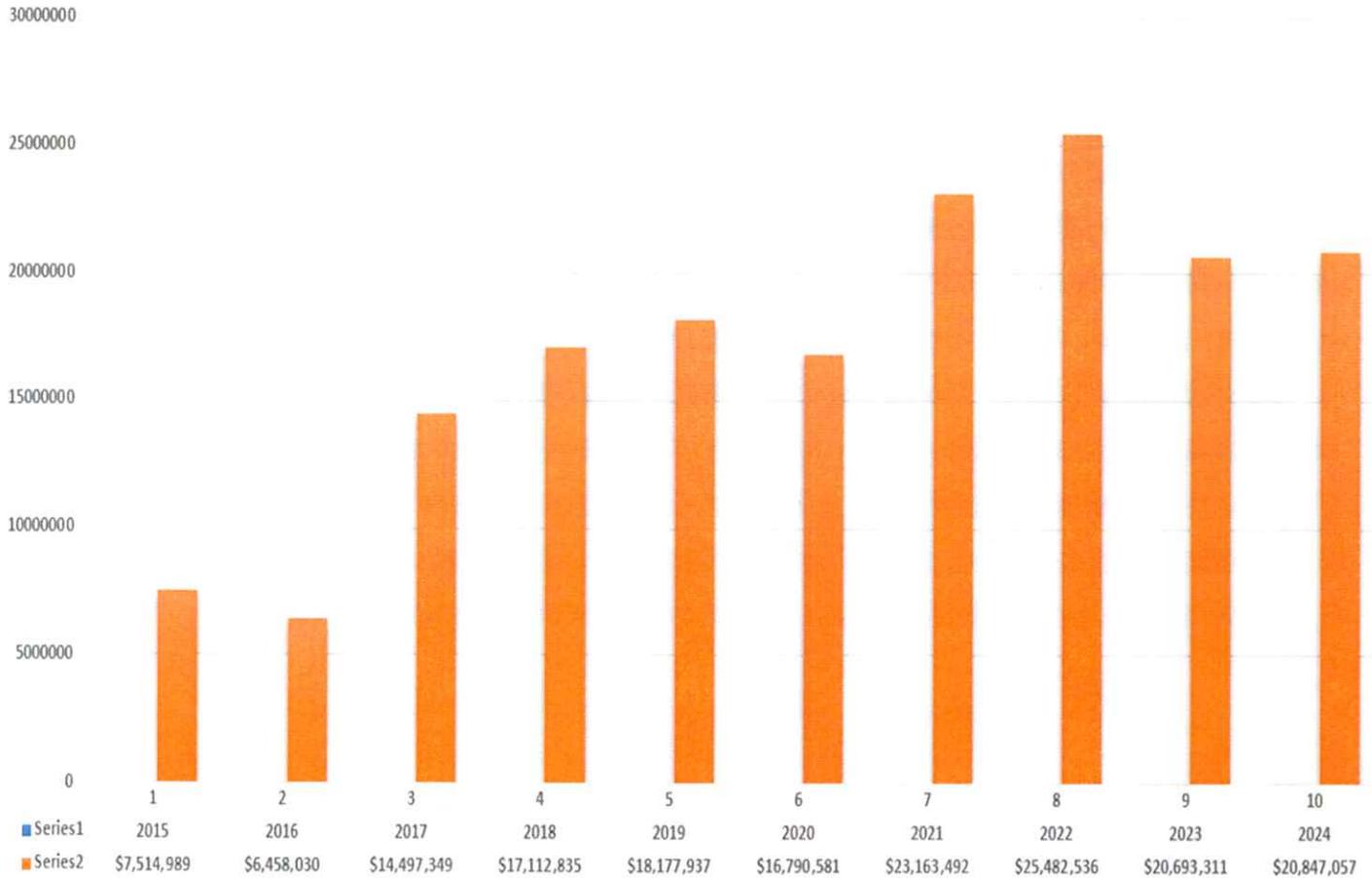
2024 MILLAGE RATE





GENERAL FUND / FUND BALANCE

GENERAL FUND / UNASSIGNED FUND BALANCE



FYE2024

INVENTORY & PREPAID ITEMS-NON SPENDABLE	224,955.00
RESTRICTED-CAPITAL PROJECTS	3,177,095.00
RESERVED FUND BALANCE POLICY-RESTRICTED	11,091,731.00
UNASSIGNED	20,847,057.00
	<hr/>
	35,340,838.00

Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts can be spent. Fund balance is classified as nonspendable, restricted, committed, assigned, or unassigned.

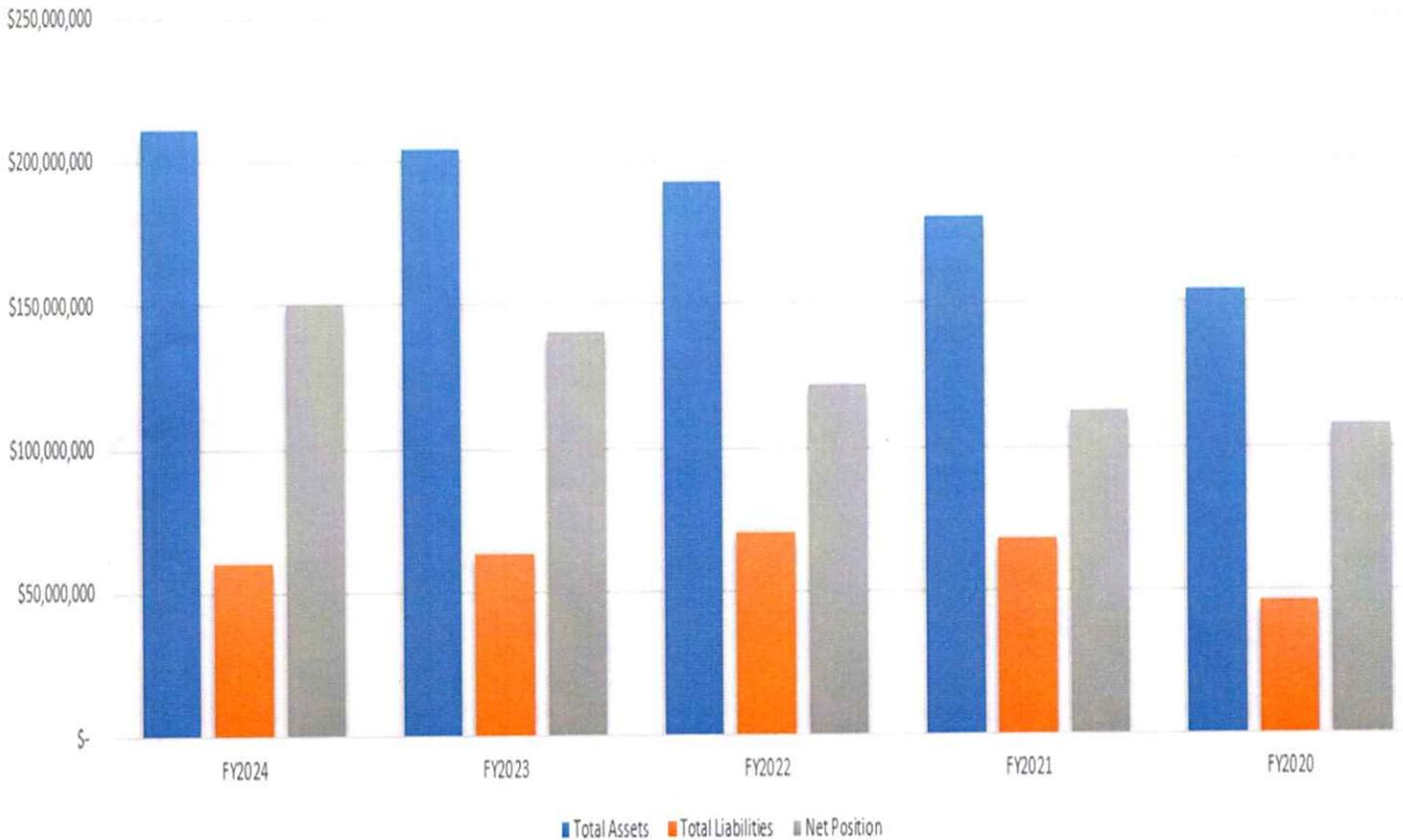


STATEMENT OF NET POSITION

STATEMENT OF NET POSITION

	FY2024	FY2023	FY2022	FY2021	FY2020
Total Assets	\$ 203,820,393	\$ 206,422,526	\$ 202,651,606	\$ 190,874,754	\$ 178,019,366
Deferred Outflows of Resources	\$ 2,965,974	\$ 4,495,917	\$ 1,424,572	\$ 1,908,449	\$ 2,511,243
Total Liabilities & Deferred Inflow of Resources	\$ (51,776,282)	\$ (60,117,283)	\$ (63,309,213)	\$ (70,699,046)	\$ (68,197,720)
Net Position	\$ 155,010,085	\$ 150,801,160	\$ 140,766,965	\$ 122,084,157	\$ 112,332,889

STATEMENT OF NET POSITION



The Statement of Net Position is designed to provide readers with a broad overview of Monroe County's governmental and business-type activities, in a manner similar to a private sector business. This statement presents the difference between the County's Assets and Deferred Outflows of Resources from Liabilities and Deferred Inflows of Resources as Net Position

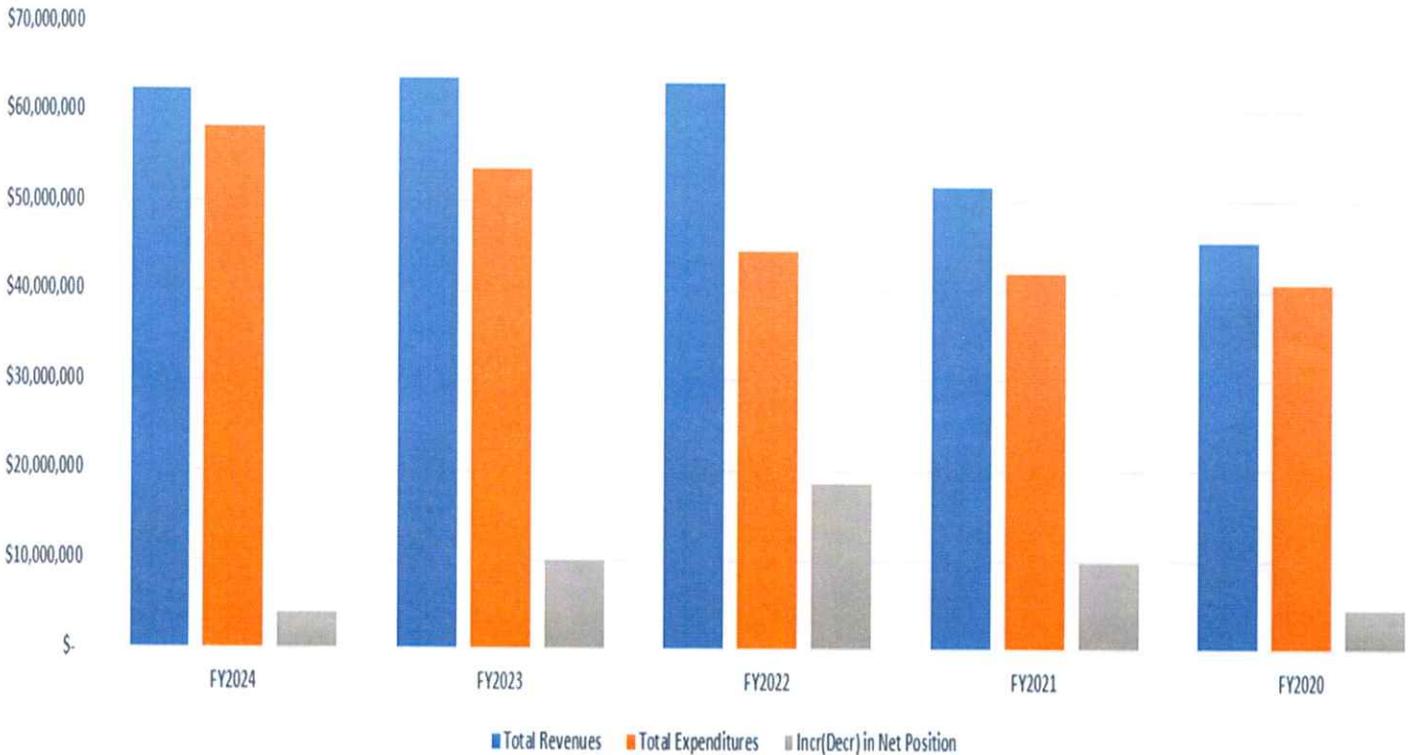


STATEMENT OF ACTIVITIES

STATEMENT OF ACTIVITIES

	FY2024	FY2023	FY2022	FY2021	FY2020
Total Revenues	\$ 62,468,206	\$ 63,720,019	\$ 63,207,992	\$ 51,735,561	\$ 45,514,660
Total Expenditures	\$ 58,259,281	\$ 53,685,824	\$ 44,525,184	\$ 41,984,293	\$ 40,938,702
Incr(Decr) in Net Position	\$ 4,208,925	\$ 10,034,195	\$ 18,682,808	\$ 9,751,268	\$ 4,575,958
Net Position, Beginning of Year	\$ 150,801,160	\$ 140,766,965	\$ 122,084,157	\$ 112,332,889	\$ 107,756,931
Net Position, End of Year	\$ 155,010,085	\$ 150,801,160	\$ 140,766,965	\$ 122,084,157	\$ 112,332,889

STATEMENT OF ACTIVITIES



The Statement of Activities provides information on the County's governmental and business-type revenues and expenditures and reports the difference between the two as the change in net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.



GENERAL FUND REVENUES

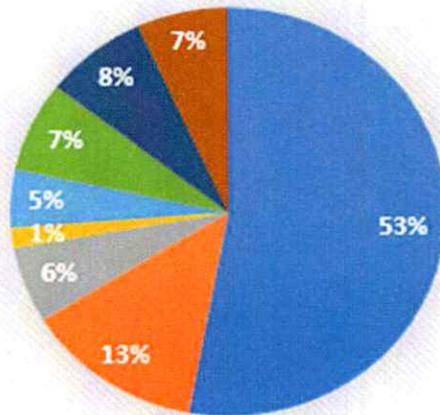
How does the County Government get money to operate?

Monroe County receives revenue primarily from taxes, fees, fines, and charges for services. The County also receives revenue in the form of grants from other governments (State and Federal) which assist the County in providing services to our citizens.

General Fund Revenues

Revenue Sources	2024	2023	Difference	Change
Property Taxes	\$ 23,597,295	\$ 16,749,150	\$ 6,848,145	29.02%
Sales Taxes	\$ 5,880,913	\$ 6,063,210	\$ (182,297)	-3.10%
Other Taxes	\$ 2,706,058	\$ 2,520,576	\$ 185,482	6.85%
Licenses & Permits	\$ 692,335	\$ 757,771	\$ (65,436)	-9.45%
Intergovernmental	\$ 2,074,832	\$ 1,524,258	\$ 550,574	26.54%
Charges for Services	\$ 3,158,777	\$ 2,638,044	\$ 520,733	16.49%
Fines and Forfeitures	\$ 3,401,599	\$ 2,614,009	\$ 787,590	23.15%
Miscellaneous	\$ 2,982,920	\$ 1,055,262	\$ 1,927,658	64.62%
Total Revenues	\$ 44,494,729	\$ 33,922,280	\$10,572,449	23.76%

GENERAL FUND REVENUES FISCAL YEAR 2024



- Property Taxes
- Sales Taxes
- Other Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines and Forfeitures
- Miscellaneous



GENERAL FUND EXPENDITURES

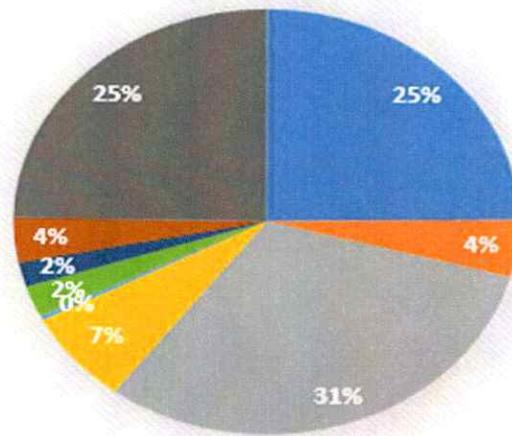
How our County Government Revenues are spent?

The largest portion of overall expenditures is for Public Safety, which includes: Sheriff, Fire/EMS, EMA, Jail, School Crossing Guards, School Resource Officer, Court Security and Animal Control.

General Fund Expenditures

Expenditures	2024	2023	Difference	% Change
General Government	\$ 11,014,374	\$ 9,118,475	\$ 1,895,899	17.21%
Judicial	\$ 1,918,272	\$ 1,773,655	\$ 144,617	7.54%
Public Safety	\$ 13,788,559	\$ 13,021,604	\$ 766,955	5.56%
Public Works	\$ 3,084,105	\$ 2,780,984	\$ 303,121	9.83%
Health & Welfare	\$ 167,273	\$ 176,273	\$ (9,000)	-5.38%
Culture & Recreation	\$ 1,034,892	\$ 970,185	\$ 64,707	6.25%
Housing & Development	\$ 825,316	\$ 895,057	\$ (69,741)	-8.45%
Debt Service	\$ 1,508,739	\$ 1,297,178	\$ 211,561	14.02%
Other Financing Uses	\$ 11,025,392	\$ 7,366,471	\$ 3,658,921	33.19%
Total Expenditures	\$ 44,366,922	\$ 37,399,882	\$ 6,967,040	15.70%

GENERAL FUND EXPENDITURES FISCAL YEAR 2024



- General Government
- Judicial
- Public Safety
- Public Works
- Health & Welfare
- Culture & Recreation
- Housing & Development
- Debt Service
- Other Financing Uses



Glossary of Terms

Appropriations: An authorization granted by the Board of Commissioners to spend revenue for purposes specified in the appropriation act.

Assets: Items of ownership. Assets can include cash, stock, land, buildings, machinery, furniture, and other equipment.

Bonds: A certificate of debt issued by the County government guaranteeing payment of the original investment plus interest by a specified future date.

Budget: A plan of financial operation using an estimate of proposed expenditures for a given period of time (a fiscal year) and an estimate of proposed revenue to finance the expenditures.

Capital Assets: Assets of a long-term character (beyond the current year) that are intended to continue to be held or used, such as land, buildings, vehicles, machinery, furniture, and other equipment.

Deferred Outflow of Resources: A consumption of net assets by the government that is applicable to a future reporting period. An example of a deferred outflow of resources is a grant paid in advance of meeting the timing requirement.

Deferred Inflow of Resources: An acquisition of net assets by the government that is applicable to a future reporting period. An example of a deferred inflow of resources are taxes received in advance of the period for which they are levied.

Expenditures: Government purchases which can be financed by revenue and/or government borrowing, ie. bonds, tax anticipation notes, etc.

Fund Balance: The portion of fund revenue over expenditures available for use. Fund balance is classified as follows

- **Nonspendable** – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission through the adoption of a resolution. Only the County Commission may modify or rescind the commitment.

- **Assigned** – Fund balances are reported as assigned when the amounts are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

- **Unassigned** – Fund balances are reported as unassigned when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

General Fund: A fund used to account for the ordinary operations of the County government that are financed from taxes and other general revenue.

Liabilities: Future spending of revenue as a result of past transactions and other past events. Liabilities are reported on a balance sheet and are divided into two categories:

- **Current Liabilities:** These liabilities are reasonably expected to be liquidated within a year. They usually include payables such as wages, taxes, accounts payable, unearned revenue, portions of long-term bonds to be paid this year, short-term obligations, and others.

- **Long-term Liabilities:** These liabilities are reasonably expected not to be liquidated within a year. They usually include long-term bonds, notes payable, long-term leases, pension obligations, and long-term product warranties. In these liabilities, the County has to pay after a fixed period of time.

Net Position: The difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources.

Revenue: Financial resources other than from interfund transfers and debt issue proceeds. Monroe County receives Revenue through property taxes, sales and other taxes, licenses and permits, grants, fines and forfeitures, charges for services, investment income, and miscellaneous sources.



Monroe County Contact Information

Contact Information

County Commissioners.....	478-994-7000	Probate Court.....	478-994-7036
Building Department.....	478-994-7618	Recreation Department...	478-994-7795
City Hall.....	478-994-5649	Road Department.....	478-994-7029
Department of Corrections.....	478-992-5211	Solid Waste/Recycling....	478-992-5049
District Attorney.....	478-994-7652	Sheriff's Office.....	478-994-7048
Elections.....	478-994-7622	Superior Court.....	478-994-7022
Emergency Management	478-993-1633	Tax Assessors.....	478-994-7038
EMS.....	478-993-1633	Tax Commissioners.....	478-994-7020
Finance.....	478-992-5005	Water Department.....	478-992-5089
Landfill.....	478-994-7291	Zoning Department.....	478-994-7040
Magistrate Court.....	478-994-7018		

Other Frequently Called Numbers

Animal Control.....	478-993-1032	Passports.....	478-994-7022
Birth Certificates.....	478-992-7036	Probation Office.....	478-992-8839
Board of Education.....	478-994-2031	Public Defenders.....	478-992-0040
Care Cottage.....	478-994-7287	Public Health Department.....	478-992-5082
Club House Rental.....	478-994-9613	Save a Pet.....	478-994-0204
Conference Center.....	478-992-8600	Senior Center.....	478-994-1701
Gun Permits.....	478-994-7036	Septic/Soil Testing	478-993-3081
High Falls Legion Hall Rental.....	478-994-7000	Vehicle Registration/Car Tags....	478-994-7020
Marriage License.....	478-994-7036	Voter Registration.....	478-994-7622



Monroe County
Georgia



***Monroe County
Board of Commissioners***

38 W. Main Street
Forsyth, GA 31029
478-994-7000
www.monroecoga.org