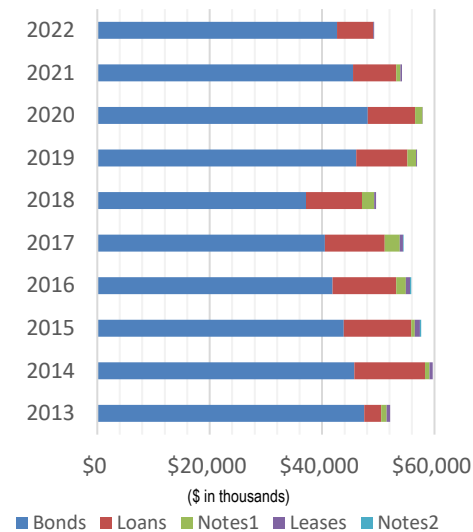


Debt Management³

At the end of fiscal year 2022, the total outstanding debt was \$49,263,935 held in bonds, notes, other loans, and capital leases. The majority of Anderson County debt is fixed rate with less than 2% in variable rate debt.

The total outstanding long-term debt decreased by \$4,935,082 or approximately 9.1% during the current fiscal year.

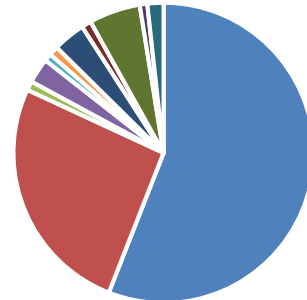


Governmental & Business-Type Debt:

Capital Leases	\$ 175,983
Notes	2,952
Notes 2	0
Other Loans	6,445,000
Elementary School Bonds	10,005,000
High School Bonds	12,555,000
General Debt Bonds	20,080,000
Total	\$49,263,935

³The information for this schedule was taken from Schedules J-1 and J-3 of the ACFR. The debt for business-type activities is identified as "Notes 2" above.

Anderson County Property Taxes Division of the \$2.6289 2022 Tax Rate



- General Purpose School Fund
- County General Fund
- Library Fund
- Solid Waste Fund
- Ambulance Fund
- Highway Fund
- General Debt Service Fund
- Rural School Debt Service Fund
- High School Debt Service Fund
- General Capital Project Fund
- Education Capital Project Fund

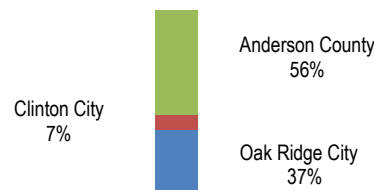
Clinton City rate is \$2.60160
(excludes elementary debt service)

Oak Ridge City rate is \$2.45600
(excludes elementary and high school debt services)

Tax Bill for a \$100,000 House

Appraised Value	\$100,000
Taxable Ratio	x 25%
Assessment Value	\$25,000
Taxed per \$100	x 1%
2022 Tax Rate	x 2.6289
Annual Tax Bill	\$657.23

School Funding is Divided by Attendance



County Commissioners

Tyler Mayes	District 1	Tracy Wandell
Michael Foster	District 2	Denise Palmer
Shelly Vandagriff	District 3	Josh Anderson
Shain Vowell	District 4	Tim Isbel
Robert McKamey	District 5	Jerry White
Catherine Denenberg	District 6	Anthony Allen
Sabra Beauchamp	District 7	Stephen Verran
Bob Smallridge	District 8	Phil Yager

Josh Anderson from District 3 served as the
Chairman of Commission.



Principal Employers

Employer	#Employees
Y 12 National Security Complex	7,000
UT Battelle (Oak National Lab)	5,922
UCOR (Bechtel-Jacobs)	1,800
Anderson County Government & Schools	1,557
Methodist Medical Center	1,000
SL Tennessee	913
Eagle Bend Manufacturing	900
SiTel	855
Oak Ridge Associated Universities	833
Aisin Automotiv e	828
Total	21,608

This brochure is intended to provide a brief summary of the operations of Anderson County Government for the fiscal year ended June 30, 2022. A copy of the County's Annual Comprehensive Financial Report (ACFR) is available at: <https://comptroller.tn.gov/content/dam/cot/la/documents/couny/2022/FY22AndersonACFR.pdf> or in the office of the Anderson County Finance Director. The financial data presented in this report meet Generally Accepted Accounting Principles (GAAP), although all GAAP required disclosures are not shown in this report.



Anderson County Government

Popular Annual Financial Report

For the Fiscal Year Ended
June 30, 2022

Terry Frank
County Mayor

Robert J. Holbrook
Finance Director

100 North Main Street
Clinton, TN 37716
www.andersoncountyttn.gov



Anderson County at a Glance

Date of Organization: 1801

Form of Government:
Commission – County Mayor

Area: 345 Square Miles

Miles of Streets: 657

Libraries: 4

Parks: 7

Registered Voters: 50,790

School Facilities: 17

Public School Enrollment: 7,409

Population: 77,576

Oak Ridge 31,824

Clinton 10,055

Oliver Springs 3,302

Rocky Top 1,770

Norris 1,586

Other 29,039

Housing Units: 35,532

Median Household Income: 55,414

Per Capita Income: \$46,225

Median Age: 43.1

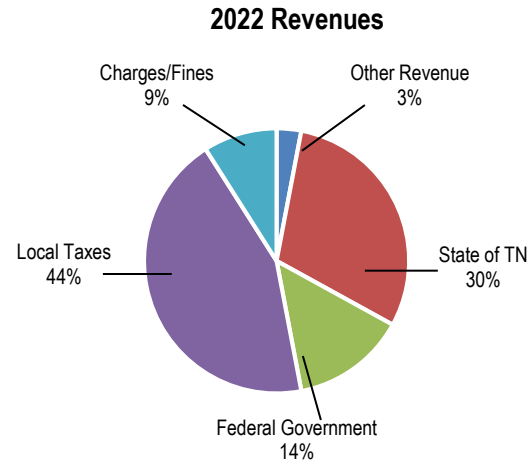
Labor Force: 35,910

Unemployment Rate: 3.2%

**Anderson County
Statement of Revenues
For the Years Ended June 30**

Revenues ¹
(\$ in thousands)

	2022	2021	2020	2019	2018
Local Taxes	\$61,655	\$58,763	\$55,630	\$49,700	\$48,838
Charges/Fines	12,809	8,094	7,858	8,278	7,804
State of TN	43,583	44,577	41,771	42,756	41,659
Federal Govt	20,687	17,988	12,334	12,760	12,880
Other Revenue	4,530	11,044	7,447	18,310	6,801
Total	\$143,264	\$140,466	\$125,040	\$131,804	\$117,982
Local Taxes	44%	42%	45%	41%	44%
Charges/Fines	9%	6%	6%	7%	3%
State of TN	30%	31%	33%	35%	35%
Federal Govt	14%	13%	10%	11%	10%
Other Revenue	3%	8%	6%	6%	8%
Total	100%	100%	100%	100%	100%

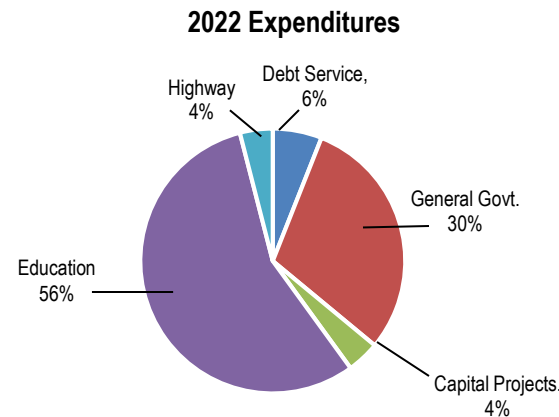


¹The information for this schedule was taken from ACFR Exhibits C-3 and I-4, which includes Governmental Funds and the School Department Fund. Proprietary Funds and Fiduciary Funds are not reflected in this information. For the County, local taxes are the largest revenue source, and for the School Department, local taxes, contributions from the state and federal government, and grants are the primary revenue sources.

**Anderson County
Statement of Expenditures
For the Years Ended June 30**

Expenditures ²
(\$ in thousands)

	2022	2021	2020	2019	2018
General Govt	\$40,795	\$38,170	\$36,839	\$35,753	\$33,526
Highways	5,825	4,133	4,573	4,257	4,431
Education	78,278	76,658	74,861	76,666	69,329
Debt Service	8,200	8,908	7,750	7,377	7,313
Capital Project	5,491	5,224	5,678	12,967	1,792
Total	\$138,589	\$133,093	\$129,701	\$137,020	\$116,391
General Govt	29%	28%	28%	29%	27%
Highways	4%	3%	4%	4%	4%
Education	57%	58%	58%	60%	61%
Debt Service	6%	7%	6%	6%	7%
Capital Project	4%	4%	4%	1%	1%
Total	100%	100%	100%	100%	100%



²The information for this schedule was taken from ACFR Exhibits C-3 and I-4, which includes Governmental Funds and the School Department Fund. Proprietary Funds and Fiduciary Funds are not reflected in this information.

Citizens of Anderson County,

Anderson County is pleased to present the Popular Annual Financial Report for fiscal year ending June 30, 2022. The PAFR provides an overview of the county's financial activities and is a supplement to Annual Comprehensive Financial Report (ACFR).

The potential for future economic development in Anderson County remains strong due to its unique combination of elements vital to supporting growth and development. Among these elements are a moderately-sized tax base with a population of 77,576, stable operations and reserves, and average debt burden. The unemployment rate decreased from 5.4% to 3.2%.

Anderson County's total net position increased to \$25,054,783 for primary governmental activities and increased to \$93,809,550 for the school department. At the end of the fiscal year, the County's governmental funds reported combined fund balances of \$27,122,744, which is a decrease of \$1,391,806 in comparison to the prior year. Approximately 41.5% of this amount or \$11,248,265 is available for spending at the County's discretion.

Anderson County has operated under the County Financial Management System of 1981 since 2016. The law requires adoption of certain specific Financial Management Policies and Procedures. Anderson County has a formal fund balance policy to maintain an unassigned fund balance of \$5.5 million in the General Fund.

The county maintains an Aa2 credit rating from Moody's Investors Service. Moody's comment, issued on August 26, 2021, stated "the credit position for Anderson County is very strong". The County strives to keep new debt issues to a minimum.

The County continues to practice sound financial management and transparency in reporting to the citizens of Anderson County.

Robert J. Holbrook
Anderson County Finance Director