

### Cash Relative to General Fund Expenditures Metric | FY 2022

**Cash on Hand:**  
**\$94,222,526**

**Annual Expenditures:**  
**\$136,902,745**

Using only cash,  
the County could fund

**251**

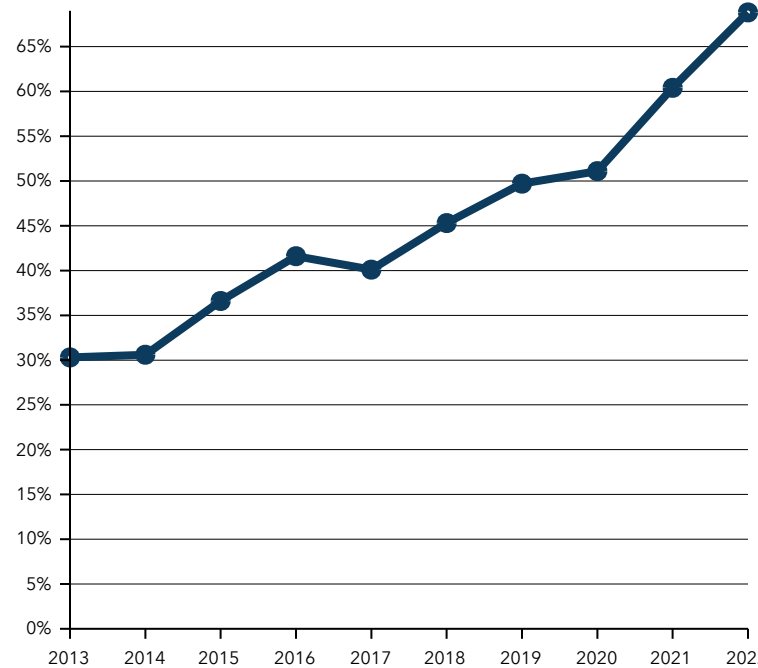
Days of Average Expenditures  
before exhausting cash reserves

**69%**  
of Annual Expenditures can  
be paid with available cash

**No Concern**

**Target: Above 16%**  
**Average County: 53%**

### Cash to Expenditures Trend



As a best practice, counties should have cash reserves sufficient to cover at least two months or 60 days of average expenditures without using additional financing resources. Without adequate reserves, a county could expose itself to greater fiscal distress risk.

### Debt Relative to Assessed Value Metric | FY 2022

**General Government Debt:**  
**\$486,391,008**

**3%**  
Ratio of outstanding debt  
relative to assessed value

**Assessed Value:**

*Defined as: The estimated total property tax base or the portion of appraised values within the county subject to property taxation.*

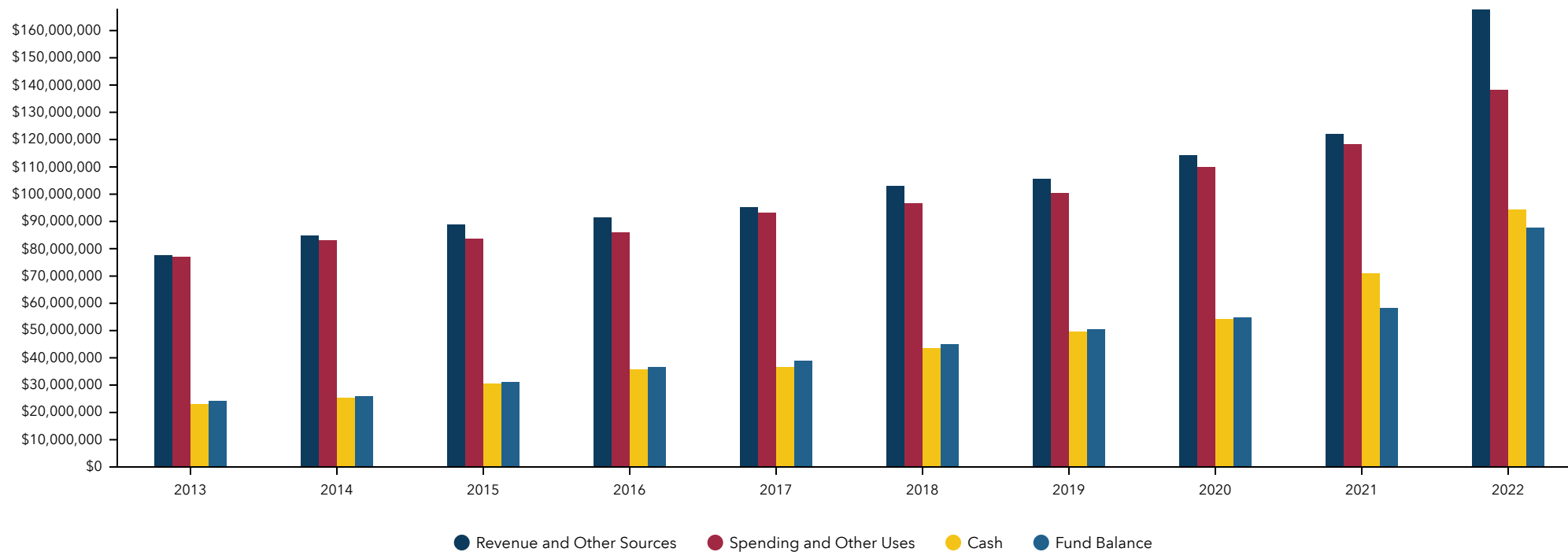
**\$15,236,298,953**

**No Concern**

**Target: Below 8%**  
**Average County: 3%**

As a best practice, counties should set debt limits or acceptable ranges. High debt service obligations can reduce financial flexibility and crowd out other potential expenditures. One recommendation is keeping the total outstanding debt below 8% of property assessed value.

### General Fund 10-Year Financial Trend | FY 2013 - FY 2022



### Comptroller Budget Review | FY 2023

**Budget Status: Approved**  
**Budget Certificate: No**

To qualify for a budget certificate, a county must:

- \* Adopt budget on or before fiscal year end
- \* File budget with COT Local Government Finance within 15 days of adoption
- \* Have no issues of concern during review
- \* Not be under oversight of Tennessee Board of Utility Regulation

For more information: [tncot.cc/budgetcertificates](http://tncot.cc/budgetcertificates)