



CITY OF KNOXVILLE
INDYA KINCANNON, MAYOR



SERVICES



INFRASTRUCTURE



PARTNERSHIPS

SEMI-ANNUAL FINANCIAL REPORT AS OF DECEMBER 31, 2022

KNOXVILLE, TENNESSEE • WWW.KNOXVILLETN.GOV

CITY OF KNOXVILLE, TENNESSEE
Financial Report for the Six Months Ending
December 31, 2022

MAYOR
Indya Kincannon

MEMBERS OF CITY COUNCIL

District One:	Tommy Smith
District Two:	Andrew Roberto, Vice Mayor
District Three	Seema Singh
District Four:	Lauren Rider
District Five:	Charles Thomas
District Six:	Gwen McKenzie
At-Large:	Lynne Fugate
At-Large:	Janet Testerman
At-Large:	Amelia Parker

DEPUTIES TO THE MAYOR

David Brace, Chief Operating Officer
Erin Gill, Chief Policy Officer

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City of Knoxville
General Fund
Balance Sheet - Fund 100
12/31/2022

Assets

Cash & Cash Equivalents	\$ (96,633,886)
Investments	\$ 203,848,347
Inventories	\$ 601,900
Taxes Receivable	\$ 61,340,751
Accounts Receivable	\$ (1,543,299)
Notes Receivable	\$ 1,284,640
Due from Other Governments.	\$ 5,370,063
Other Assets.	\$ 1,200,000
Total Assets	\$ 175,468,516

Liabilities and fund balances

Liabilities:

Accounts payable	\$ 888,093
Accrued liabilities	\$ 3,478,681
Due to other funds	\$ 1,645
Due to other governments	\$ 787,558
Deferred revenue	\$ 63,556,483
Total Liabilities	\$ 68,712,460

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	\$ 1,321,324

Reserved for:

Nonspendable	\$ 535,631
Restricted	\$ 5,853,559
Committed	\$ 72,138,086
Assigned	\$ 1,074,515

Unreserved:

Unassigned	\$ 25,832,942
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Total fund balances	\$ 106,756,056
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Total liabilities and fund balances	\$ 175,468,516
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City of Knoxville
General Fund
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% of Budget
Property Taxes -				
Current	144,092,080	102,052,871	(42,039,209)	70.82%
Prior Years	5,050,790	2,153,462	(2,897,328)	42.64%
Other -				
Other-Interest and Dividends	350,000	1,518,423	1,168,423	433.84%
Other-Miscellaneous	192,500	391,803	199,303	203.53%
Transfers	89,970	89,970	-	100.00%
Other Financing Sources	7,022,030	-	(7,022,030)	0.00%
Total Revenue	282,727,900	146,945,078	(135,782,822)	51.97%
Expenditures				
Mayor's Office	9,054,580	3,691,885	(5,362,695)	40.77%
Finance	5,786,950	2,268,008	(3,518,942)	39.19%
Information Systems	5,565,990	2,681,974	(2,884,016)	48.19%
Community Development	2,480,070	860,136	(1,619,934)	34.68%
Public Services	29,899,720	13,889,382	(16,010,338)	46.45%
Engineering	8,811,930	4,055,278	(4,756,652)	46.02%
Inspections	935,970	442,460	(493,510)	47.27%
Parks and Recreation	8,853,620	4,271,228	(4,582,392)	48.24%
Mass Transit	1,342,125	1,160,000	(182,125)	86.43%
Law	2,581,530	1,375,334	(1,206,196)	53.28%
Police	70,769,994	34,731,640	(36,038,354)	49.08%
Fire	49,344,610	25,098,520	(24,246,090)	50.86%
Legislative	1,084,730	517,319	(567,411)	47.69%
Civil Service	836,880	419,287	(417,593)	50.10%
Human Resources	1,046,740	424,171	(622,569)	40.52%
City Elections	239,610	-	(239,610)	0.00%
Knoxville Partnership	-	22,500	22,500	-
Metropolitan Planning Commission	1,342,900	682,450	(660,450)	50.82%
Knoxville Zoological Gardens	1,567,190	1,567,190	-	100.00%
Community Agency Grants	1,512,500	667,921	(844,579)	44.16%
Waterfront/Second Creek/Cinema	531,930	243,366	(288,564)	45.75%
Community Action Committee	1,096,240	274,060	(822,180)	25.00%
PBA Riverwalk Park	504,220	252,108	(252,112)	50.00%
Other NonDepartmental Expenses	19,786,000	10,266,462	(9,519,539)	51.89%
Non Operating				
Reserve	-	-	-	-
Transfers Out	57,751,871	35,761,075	(21,990,796)	61.92%
Total Expense	282,727,900	145,623,754	(137,104,146)	51.51%
Excess (Deficiency) of Revenue				
Over/Under Expenditures		<u>\$</u>	<u>1,321,324</u>	

City of Knoxville
Sources and Uses of Funds - General Fund
Fund 100 - General Fund

	Adopted Budget	Amended Budget	Six Month Actual	Year End Forecast	% of Budget
Operating Revenue					
5100 Taxes	\$ 247,802,710	\$ 247,802,710	\$ 134,840,096	\$ 257,228,810	103.8%
5200 Licenses & Permits	326,760	326,760	157,536	315,527	96.6%
5300 Intergovernmental Revenue	24,865,110	24,865,110	8,949,692	27,039,130	108.7%
5400 Charges for Services	1,508,810	1,508,810	712,850	1,591,463	105.5%
5500 Fines and Forfeitures	546,600	546,600	273,817	621,000	113.6%
5600 Miscellaneous Revenue	565,910	565,910	1,921,117	2,838,022	501.5%
Total Operating Revenues	<u>275,615,900</u>	<u>275,615,900</u>	<u>146,855,108</u>	<u>\$ 289,633,952</u>	<u>105.1%</u>
Operating Expenditures					
11100 Administration	\$ 8,719,580	\$ 9,054,580	\$ 3,691,885	\$ 9,054,580	100.0%
21200 Finance	5,786,950	5,786,950	2,268,008	5,467,190	94.5%
21400 Information Systems	5,565,990	5,565,990	2,681,974	5,564,530	100.0%
23700 Community Development	2,420,070	2,480,070	860,136	2,395,900	96.6%
43100 Public Service	29,899,720	29,899,720	13,889,382	30,248,010	101.2%
43300 Engineering	8,811,930	8,811,930	4,055,278	8,732,679	99.1%
43700 Inspections	935,970	935,970	442,460	870,127	93.0%
44300 Parks & Recreation	8,853,620	8,853,620	4,271,228	8,862,911	100.1%
46100 Mass Transit Grant Match	1,160,000	1,342,125	1,160,000	1,342,125	100.0%
51300 Law	2,581,530	2,581,530	1,375,334	2,638,660	102.2%
62300 Police	69,997,420	70,769,994	34,731,640	71,589,614	101.2%
72500 Fire	49,319,610	49,344,610	25,098,520	49,384,000	100.1%
81500 Legislative	1,084,730	1,084,730	517,319	1,069,580	98.6%
81700 Civil Service	836,880	836,880	419,287	821,270	98.1%
81800 Human Resources	929,770	1,046,740	424,171	1,046,740	100.0%
91900 City Elections	500,000	239,610	-	239,610	100.0%
93900 Knoxville Partnership	-	-	22,500	22,500	N/A
95100 Metropolitan Planning Commission	1,342,900	1,342,900	682,450	1,342,900	100.0%
95200 Knoxville Zoo	1,628,530	1,567,190	1,567,190	1,567,190	100.0%
95300 Community Agency Grants	1,512,500	1,512,500	667,921	1,512,500	100.0%
95400 CAG One Time NonDepartmental Payments	-	-	-	-	N/A
95600 Waterfront/Second Creek/Cinema	938,020	1,036,150	495,474	1,036,150	100.0%
95900 Community Action Committee	1,022,640	1,096,240	274,060	1,096,240	100.0%
98100 Reserve	-	-	-	-	N/A
99150 Pension	19,786,000	19,786,000	10,266,462	19,786,000	100.0%
99200 Other-Nondepartmental Expenditures	-	-	-	-	N/A
Total Operating Expenditures	<u>223,634,360</u>	<u>224,976,029</u>	<u>109,862,679</u>	<u>225,691,006</u>	<u>100.3%</u>
Excess/(Deficiency) of Operations	<u>51,981,540</u>	<u>50,639,871</u>	<u>36,992,429</u>	<u>63,942,946</u>	<u>126.3%</u>
Other Financing Sources/(Uses)					
5900 Transfers In	-	7,112,000	89,970	89,970	1.3%
99100 Transfers Out	(51,981,540)	(57,751,871)	(35,761,075)	(57,751,871)	100.0%
Total Other Financing Sources (Uses)	<u>(51,981,540)</u>	<u>(50,639,871)</u>	<u>(35,671,105)</u>	<u>(57,661,901)</u>	<u>113.9%</u>
Excess/(Deficiency) of Operations and Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,321,324</u>	<u>6,281,045</u>	<u>N/A</u>
Beginning Balance	<u>105,434,732</u>	<u>105,434,732</u>	<u>105,434,732</u>	<u>105,434,732</u>	<u>N/A</u>
Est. Ending Fund Balance	<u>105,434,732</u>	<u>105,434,732</u>	<u>106,756,056</u>	<u>111,715,777</u>	<u>106.0%</u>

City of Knoxville
Schedule of Projected Current Year Revenues
Fund 100 - General Fund

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st			Total Forecast for the FY	
				Six Month		Variance from Forecast	Year End Forecast	Variance from Amended Budget
				Six Month Forecast	Actual			
5111	Real - Current	\$ 131,104,300	\$ 131,104,300	\$ 96,025,320	\$ 99,848,285	\$ 3,822,966	\$ 131,104,300	\$ -
5112	Real - Prior	3,123,790	3,123,790	1,142,866	1,001,429	(141,437)	3,123,790	-
5113	Personal - Current	10,012,630	10,012,630	3,421,636	3,067,479	(354,158)	10,012,630	-
5114	Personal - Prior	197,860	197,860	88,811	184,839	96,028	197,860	-
5115	Public Utilities - Current	3,540,000	3,540,000	-	22,405	22,405	3,540,000	-
5116	Public Utilities - Prior	19,140	19,140	200	5,770	5,570	19,140	-
5117	Discount	(734,950)	(734,950)	(738,951)	(885,221)	(146,270)	(734,950)	-
5118	CBID Discount	-	-	-	19	19	-	-
5131	K U B	23,059,290	23,059,290	25,268	-	(25,268)	22,797,000	(262,290)
5132	K C D C	222,000	222,000	68,170	45,239	(22,931)	246,000	24,000
5136	Other	1,000,000	1,000,000	230,194	340,333	110,139	1,350,000	350,000
5141	Local Shared Sales Tax	51,495,010	51,495,010	17,474,049	21,159,556	3,685,507	58,000,000	6,504,990
5151	Beer Tax	6,200,000	6,200,000	3,250,516	3,936,462	685,946	7,000,000	800,000
5152	Mixed Drink Tax	2,550,000	2,550,000	941,503	1,123,327	181,824	3,300,000	750,000
5153	Wholesale Liquor Inspection Tax	4,600,000	4,600,000	2,274,940	2,640,084	365,144	5,450,000	850,000
5163	Business License Fees	620,000	620,000	65,421	88,001	22,579	980,000	360,000
5165	Tax Sale Publication Fees	1,000	1,000	424	7,150	6,726	1,100	100
5166	Business Tax 2003	7,000,000	7,000,000	637,768	741,291	103,523	7,000,000	-
5167	Minimum Business Activity License	4,000	4,000	1,793	1,385	(408)	4,000	-
5171	Interest & Penalties-Current	170,100	170,100	-	(95)	(95)	170,100	-
5172	Interest & Penalties-Prior	1,710,000	1,710,000	788,503	961,425	172,921	1,710,000	-
5173	Interest & Penalties-Busines	500	500	190	200	10	500	-
5174	Interest & Penalties-License	40	40	20	17	(3)	40	-
5175	Interest & Penalties CBID	5,000	5,000	1,833	1,726	(108)	5,000	-
5176	Interest-New Btx	-	-	-	-	-	-	-
5177	Penalty-New Btx	-	-	-	-	-	-	-
5178	Interest - Bankruptcy Court	3,000	3,000	1,722	1,626	(97)	2,300	(700)
5193	Cable TV Franchise Tax	1,600,000	1,600,000	535,979	365,083	(170,896)	1,600,000	-
5197	Short Term Rental Tax	300,000	300,000	51,788	182,283	130,496	350,000	50,000
	Subtotal - Taxes	247,802,710	247,802,710	126,289,965	134,840,096	8,550,131	257,228,810	9,426,100
5201	Blasting Permits	\$ 3,000	\$ 3,000	1,261	2,500	1,239	\$ 4,000	\$ 1,000
5202	Fire Reports	150	150	65	246	181	350	200
5203	Fireworks Permit	2,000	2,000	1,578	3,950	2,372	4,100	2,100
5204	Tank Abandonment	-	-	-	240	240	240	240
5205	Tank Permit Fees	9,300	9,300	5,658	2,340	(3,318)	5,000	(4,300)
5209	ROW Access Fees	1,000	1,000	-	-	-	-	(1,000)
5211	Merchant & General Privilege	150	150	47	100	53	100	(50)
5212	Liquor By Ounce	195,000	195,000	114,052	92,770	(21,282)	197,000	2,000
5215	Alcoholic Beverage License	10,000	10,000	4,610	4,000	(610)	9,000	(1,000)
5251	Beer Application Fees	24,500	24,500	11,959	10,500	(1,459)	22,000	(2,500)
5252	Beer Privilege Tax	67,500	67,500	46,428	28,577	(17,850)	50,000	(17,500)
5253	Beer Permit Publications	2,500	2,500	1,198	1,375	177	2,800	300
5255	Duplicate Beer Permits	460	460	232	737	505	737	277
5257	Alcohol Manufacturer Privilege Tax	-	-	-	-	-	-	-
5281	Pets in Restaurant Patio Permits	100	100	56	20	(36)	100	-
5282	Patio/Sidewalk Permit	-	-	-	-	-	-	-
5283	Short Term Rental Permit Fees	11,000	11,000	6,015	10,000	3,985	20,000	9,000
5289	Sale of Plans, Books & Reports	-	-	-	-	-	-	-
5291	Solicitation	-	-	-	-	-	-	-
5293	Street Vendor	100	100	27	50	23	100	-
5296	Background Check Fees	-	-	-	130	130	-	-
	Subtotal - Licenses & Permits	326,760	326,760	193,184	157,536	(35,648)	315,527	(11,233)
5319	Federal Grants	\$ 700,000	\$ 700,000	290,265	559,787	269,522	\$ 750,000	\$ 50,000
5321	State Shared Sales Tax	20,002,110	20,002,110	7,199,952	7,224,095	24,143	22,000,000	1,997,890
5322	Income Tax	-	-	-	-	-	-	-
5323	Beer Tax	85,000	85,000	45,119	47,370	2,252	88,130	3,130
5324	Alcoholic Beverage Tax	220,000	220,000	70,118	179,748	109,630	230,000	10,000
5326	Streets & Transportation Gas	353,000	353,000	132,454	116,479	(15,974)	350,000	(3,000)
5327	Excise Tax	830,000	830,000	-	-	-	830,000	-
5328	TVA - Gross Receipts	2,000,000	2,000,000	625,380	582,708	(42,671)	2,100,000	100,000
5329	State Contribution	-	-	-	-	-	-	-
5332	Telecommunications Sales Tax	470,000	470,000	180,191	157,378	(22,813)	471,000	1,000
5336	Telecommunications Priviledge Tax	-	-	-	52	52	-	-
5337	Sports Betting	175,000	175,000	15,197	66,276	51,079	190,000	15,000
5338	Short Term Rental Occupancy Tax	30,000	30,000	5,855	15,798	9,943	30,000	-
	Subtotal - Intergovernmental Revenue	24,865,110	24,865,110	8,564,530	8,949,692	385,162	27,039,130	2,174,020

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st			Total Forecast for the FY	
				Six Month Forecast	Six Month Actual	Variance from Forecast	Year End Forecast	Variance from Amended Budget
5410	Market Square Rental	\$ 6,000	\$ 6,000	3,064	6,720	3,656	\$ 8,000	\$ 2,000
5412	Suit Expense - Taxes	415,000	415,000	164,877	178,162	13,285	415,000	-
5413	Recording & Collection	-	-	-	-	-	-	-
5416	Insurance Proceeds	50,000	50,000	21,168	30,793	9,626	60,000	10,000
5423	Accident Reports	40,000	40,000	20,963	16,830	(4,132)	35,000	(5,000)
5424	Fire Service	-	-	-	-	-	-	-
5425	Officer Costs	245,000	245,000	64,233	35,983	(28,251)	200,000	(45,000)
5434	Codes Enforcement	100,000	100,000	56,595	64,302	7,706	110,000	10,000
5436	Lot Clearance Fees - Post 2012	161,200	161,200	71,942	77,191	5,249	150,000	(11,200)
5437	Interest - Lot Clearance Fees	50,000	50,000	23,566	50,444	26,878	88,000	38,000
5439	Prosecution Costs - Lot Clearance Fees	13,100	13,100	5,880	9,121	3,241	18,000	4,900
5441	Recreation Program Fees	70,100	70,100	34,955	50,584	15,629	95,000	24,900
5442	Inskip Pool Gate	61,000	61,000	32,254	25,401	(6,853)	63,000	2,000
5443	Ed Cothren Pool Gate	15,000	15,000	6,783	8,933	2,150	24,000	9,000
5444	Indoor Pool Fees and Rentals	10,000	10,000	4,930	8,504	3,574	11,000	1,000
5445	Team Registration Fees	72,100	72,100	44,046	59,178	15,132	110,000	37,900
5449	Summer Program Registration Fees	5,000	5,000	1,699	2,037	338	3,300	(1,700)
5451	Building and Shelter Revenues	46,000	46,000	16,181	23,300	7,119	46,000	-
5452	Parks and Field Rental Fees	26,100	26,100	15,716	33,489	17,773	40,000	13,900
5453	Lease of SKCC	-	-	-	-	-	-	-
5459	Parks and Recreation - Miscellaneous Fees	10,000	10,000	4,435	3,870	(565)	8,000	(2,000)
5461	Caswell Park League Concessions	13,200	13,200	5,534	7,746	2,212	10,000	(3,200)
5464	Caswell Park Gate Fee	-	-	-	-	-	-	-
5466	Inskip Pool Concessions	18,400	18,400	10,250	12,076	1,826	20,000	1,600
5467	Ed Cothren Pool Concessions	9,000	9,000	4,160	5,594	1,433	15,000	6,000
5491	Misc. Charges - Contractual Reimbursement	72,000	72,000	67,554	1,500	(66,054)	60,000	(12,000)
5492	Records Duplication Reimbursement	110	110	53	744	690	1,163	1,053
5499	Miscellaneous Charges for Service	500	500	219	350	131	1,000	500
	Subtotal - Charges for Service	1,508,810	1,508,810	681,057	712,850	31,793	1,591,463	82,653
5511	General Sessions Fines	\$ -	\$ -	-	32,494	32,494	\$ 40,000	\$ 40,000
5528	KPD - Automated Information	25,000	25,000	12,083	15,992	3,909	25,000	-
5531	Criminal Court Fines	55,300	55,300	25,466	2,736	(22,730)	48,000	(7,300)
5532	KPD - DARE	-	-	-	-	-	-	-
5580	Red Light Camera Fines	450,000	450,000	224,065	209,760	(14,306)	488,000	38,000
5582	Red Light Camera Fines - Municipal Court LC	16,300	16,300	8,991	12,836	3,845	20,000	3,700
	Subtotal - Fines & Forfeits	546,600	546,600	270,605	273,817	3,213	621,000	74,400
5603	Residential Parking Permits	\$ -	\$ -	-	-	-	\$ -	\$ -
5611	Interest On Investments	300,000	300,000	91,385	1,467,979	1,376,594	2,363,446	2,063,446
5613	C/D Loan Payment	-	-	-	215,339	215,339	-	-
5620	Lease & Rental Income	73,410	73,410	33,382	61,335	27,953	120,000	46,590
5630	Sale Of/And Loss Fixed Asset	45,000	45,000	19,293	8,750	(10,543)	16,100	(28,900)
5632	Sale of Surplus Property Tax Properties	-	-	-	5,150	5,150	-	-
5641	Abandoned Vehicles	-	-	-	-	-	-	-
5642	Equipment	37,500	37,500	15,409	29,405	13,997	53,518	16,018
5643	Non Equipment Sales	-	-	-	-	-	-	-
5666	Agency Contribution	-	-	-	-	-	-	-
5699	Miscellaneous Revenue	110,000	110,000	62,980	133,158	70,178	284,958	174,958
	Subtotal - Miscellaneous Revenue	565,910	565,910	222,449	1,921,117	1,698,668	2,838,022	2,272,112
5905	Transfer - Excess City Court Revenues	\$ -	\$ -	-	-	-	\$ -	\$ -
5953	Fleet Transfer	-	-	-	-	-	-	-
5956	Misc. Internal Service Transfer	-	89,970	89,970	89,970	-	89,970	-
	Subtotal - Transfers	-	89,970	89,970	89,970	-	89,970	-
5688	Encumbrances Carried Forward	\$ -	\$ -	-	-	-	\$ -	\$ -
5985	Lease Proceeds	-	-	-	-	-	-	-
5998	Appropriated Fund Balance	-	7,022,030	-	-	-	-	(7,022,030)
	Subtotal - Other Financing Sources	-	7,022,030	-	-	-	-	(7,022,030)
Grand Total's		\$ 275,615,900	\$ 282,727,900	\$ 136,311,761	\$ 146,945,078	\$ 10,633,317	\$ 289,723,922	\$ 6,996,022

City of Knoxville
Schedule of Projected Current Year Expenses
Fund 100 - General Fund

Account Number	Account Name	Adopted Budget	Amended Budget	July 1 - December 31st			Total Forecast for the FY	
				Six Month Forecast	Six Month Actual	Variance from Forecast	Year End Forecast	Variance from Amended Budget
6000	All Depts Personnel Costs	\$ 128,783,180	\$ 129,010,150	\$ 62,992,487	\$ 62,568,062	\$ (424,424)	\$ 129,010,150	\$ -
7000 - Supplies								
11100	Administration	164,530	164,040	74,642	32,737	(41,905)	166,420	2,380
21200	Finance	118,760	114,000	47,214	56,182	8,968	114,000	-
21400	Information Systems	1,467,770	1,473,930	848,941	782,064	(66,877)	1,460,500	(13,430)
23700	Community Development	15,350	19,850	9,996	2,222	(7,774)	13,500	(6,350)
43100	Public Service	1,433,590	1,495,980	663,872	941,934	278,062	1,672,000	176,020
43300	Engineering	1,091,990	1,089,130	561,171	573,636	12,465	1,099,879	10,749
43700	Inspections	10,280	10,280	4,340	1,620	(2,721)	3,836	(6,444)
44300	Parks & Recreation	342,810	341,420	137,850	180,798	42,947	349,601	8,181
46100	Mass Transit Grant Match	-	-	-	-	-	-	-
51300	Law	86,790	106,790	57,678	48,125	(9,553)	100,000	(6,790)
62300	Police	2,735,330	2,702,224	1,210,727	629,970	(580,757)	2,702,224	-
72500	Fire	999,310	990,690	531,969	373,545	(158,424)	990,690	-
81500	Legislative	16,510	16,510	6,360	714	(5,645)	16,500	(10)
81700	Civil Service	8,730	8,730	4,460	1,855	(2,605)	8,700	(30)
81800	Human Resources	20,560	13,220	5,103	1,365	(3,737)	13,220	-
91900	City Elections	-	-	-	-	-	-	-
93900	Knoxville Partnership	-	-	-	-	-	-	-
95100	Metropolitan Planning Commission	-	-	-	-	-	-	-
95200	Knoxville Zoo	-	-	-	-	-	-	-
95300	Community Agency Grants	-	-	-	-	-	-	-
95400	CAG One Time NonDepartmental Payments	-	-	-	-	-	-	-
95600	Waterfront/Second Creek/Cinema	-	-	-	-	-	-	-
95900	Community Action Committee	-	-	-	-	-	-	-
98100	Reserve	-	-	-	-	-	-	-
99100	Transfers Out	-	-	-	-	-	-	-
99150	Other-Nondepartmental Expenditures	-	-	-	-	-	-	-
	Subtotal - Supplies	8,512,310	8,546,794	4,164,323	3,626,766	(537,557)	8,711,070	164,276
8000 - Services and Other Charges								
11100	Administration	4,295,080	4,513,680	1,702,703	1,600,014	(102,689)	4,514,180	500
21200	Finance	1,822,000	1,821,820	800,876	636,320	(164,555)	1,500,000	(321,820)
21400	Information Systems	897,390	891,190	453,256	443,237	(10,019)	900,000	8,810
23700	Community Development	1,629,820	1,682,700	732,643	491,057	(241,586)	1,602,000	(80,700)
43100	Public Service	11,341,620	11,251,620	5,567,358	5,219,432	(347,926)	11,450,000	198,380
43300	Engineering	1,714,340	1,714,500	1,024,879	744,162	(280,716)	1,624,500	(90,000)
43700	Inspections	230,150	230,150	116,156	86,177	(29,978)	170,751	(59,399)
44300	Parks & Recreation	3,835,260	3,835,260	1,633,465	1,511,645	(121,820)	3,835,260	-
46100	Mass Transit Grant Match	1,160,000	1,342,125	894,750	1,160,000	265,250	1,342,125	-
51300	Law	856,080	836,080	318,712	501,454	182,742	900,000	63,920
62300	Police	16,474,700	16,727,960	8,648,986	8,861,315	212,328	17,500,000	772,040
72500	Fire	14,270,520	14,273,530	6,631,103	7,329,345	698,242	14,273,530	-
81500	Legislative	480,140	480,140	191,949	239,726	47,776	450,000	(30,140)
81700	Civil Service	271,580	271,580	126,579	127,966	1,387	256,000	(15,580)
81800	Human Resources	329,600	329,740	118,171	159,900	41,729	329,740	-
91900	City Elections	500,000	239,610	-	-	-	239,610	-
93900	Knoxville Partnership	-	-	-	22,500	22,500	22,500	22,500
95100	Metropolitan Planning Commission	1,342,900	1,342,900	670,018	682,450	12,432	1,342,900	-
95200	Knoxville Zoo	1,628,530	1,567,190	1,432,470	1,567,190	134,720	1,567,190	-
95300	Community Agency Grants	1,512,500	1,512,500	800,386	654,750	(145,636)	1,512,500	-
95400	CAG One Time NonDepartmental Payments	-	-	-	-	-	-	-
95600	Waterfront/Second Creek/Cinema	938,020	1,036,150	701,012	495,474	(205,538)	1,036,150	-
95900	Community Action Committee	1,022,640	1,096,240	261,237	274,060	12,823	1,096,240	-
98100	Reserve	-	-	-	-	-	-	-
99100	Transfers Out	-	-	-	-	-	-	-
99150	Other-Nondepartmental Expenditures	-	-	-	-	-	-	-
	Subtotal - Services and Other Charges	66,552,870	66,996,665	32,826,709	32,808,174	(18,535)	67,465,176	468,511
9000	All Depts Personnel Costs	\$ 71,767,540	\$ 78,174,291	\$ 44,554,062	\$ 46,620,751	\$ 2,066,690	\$ 78,256,481	\$ 82,190
	Grand Total's	\$ 275,615,900	\$ 282,727,900	\$ 144,537,581	\$ 145,623,754	\$ 1,086,173	\$ 283,442,877	\$ 714,977

General Fund Analysis

Total General Fund revenues and sources through the end of December 2022 equal \$146,945,078 or approximately 52.0% of the full year budgeted total. Total expenditures/uses for the same period equal \$145,623,754, for a surplus of \$1,321,324 for the period ended December 31, 2022.

Revenues

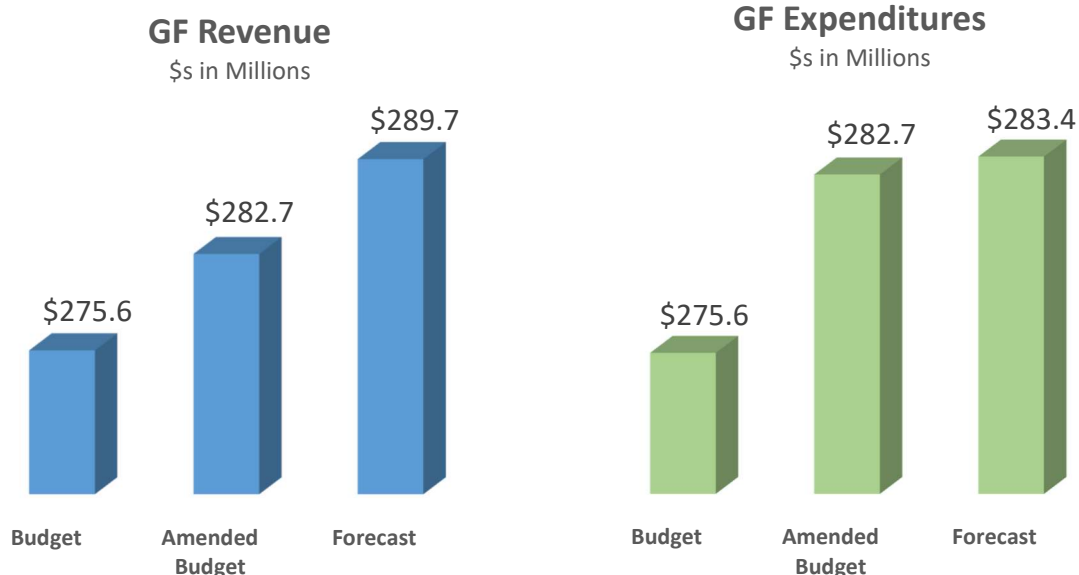
We now expect revenues to end the year slightly above the adopted budget levels. For the year, we are forecasting General Fund revenues and sources to yield \$289,723,922, an increase of \$6,996,022 or 2.5% more than the amended budget. All of the major sources of revenue are expected to end positive to budget with the exception of Licenses and Permits which is down slightly at \$11,000 to budget. The main driver for the positive variance to budget is Local Shared Sales Tax which is forecast to be \$6,504,990 higher than budget. This positive variance can be largely attributed to the City's rebounded tourism market.

Expenditures

The full year forecast for expenditures is expected to remain relatively flat to the amended budget, growing \$714,977 or an increase of 0.3%. Personnel costs which represent 45.5% of the budget, including transfers, are unchanged in the forecast. The view by organ is mixed with Police showing the largest absolute \$ change, increasing \$819,620 to budget. The change in the Police forecast is being driven by increases to contractual agreements.

Conclusion

The cautiously optimistic projected revenue growth combined with new businesses in the City's continued growing downtown area, bode favorably for the City's finances. S&P Global Ratings likely put it best when they upgraded the City's rating from AA+ to AAA and said "the upgrade reflects Knoxville's ongoing and future economic growth, coupled with strong fiscal management that has resulted in a robust financial profile." In sum, the City remains financially sound and has developed a forecast that continues to provide high quality core services for the citizens of the City of Knoxville. The remainder of the midyear report provides additional detail for the other funds operated by the City. It is hoped that these materials will provide the reader with a more thorough understanding of the operating budget.



City of Knoxville
State Street Aid - Fund 201
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	6,400,000	2,269,160	(4,130,840)	35.46%
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	1,000	38,387	37,387	3838.68%
Total Revenue	6,401,000	2,307,547	(4,093,453)	36.05%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	3,050,050	1,279,776	(1,770,274)	41.96%
9000 Other Financing Uses	3,350,950	2,610,456	(740,494)	77.90%
Total Expenditures	6,401,000	3,890,232	(2,510,768)	60.78%

Excess (Deficiency) of Revenue	
Over/Under Expenditures	<u>\$ (1,582,685)</u>

Balance Sheet - Fund 201

Assets	Actual
Cash/Investment/Inventory	3,141,987
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	3,141,987

Liabilities	
Accounts Payable	19,795
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	<u>19,795</u>

Fund Balances	
Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(1,582,685)

Reserved for:	
Nonspendable	390,039
Restricted	4,200,152
Committed	-
Assigned	114,687
Unassigned	-
Total fund balances	<u>3,122,192</u>
Total liabilities and fund balances	3,141,987

City of Knoxville
Community Improvement Fund - Fund 202
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	90,000	45,000	(45,000)	50.00%
Total Revenue	90,000	45,000	(45,000)	50.00%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	90,000	21,700	(68,300)	24.11%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	90,000	21,700	(68,300)	24.11%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 23,300

Balance Sheet - Fund 202

Assets	Actual
Cash/Investment/Inventory	23,300
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	23,300

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	-

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 23,300

Reserved for:

Nonspendable -
Restricted -
Committed -
Assigned -
Unassigned -

Total fund balances 23,300

Total liabilities and fund balances 23,300

City of Knoxville
Abandoned Vehicle Fund - Fund 209
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	335,000	205,334	(129,666)	61.29%
Fines & Forfeitures	-	-	-	-
Other	613,420	473,364	(140,056)	77.17%
Total Revenue	948,420	678,698	(269,722)	71.56%

Expenditures				
6000 Personnel services	531,190	240,643	(290,547)	45.30%
7000 Supplies	12,500	7,052	(5,448)	56.42%
8000 Services & Other Charges	404,730	202,641	(202,089)	50.07%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	948,420	450,335	(498,085)	47.48%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 228,363

Balance Sheet - Fund 209

Assets	Actual
Cash/Investment/Inventory	1,028,765
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	1,028,765

Liabilities	
Accounts Payable	1,394
Accrued Liabilities	10,828
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	12,222

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 228,363

Reserved for:

Nonspendable -
Restricted 299,385
Committed 488,795
Assigned -
Unassigned -

Total fund balances 1,016,543

Total liabilities and fund balances **1,028,765**

City of Knoxville
Animal Control Fund - Fund 211
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	37,000	9,661	(27,339)	26.11%
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	8,000	7,912	(88)	98.90%
Total Revenue	45,000	17,573	(27,427)	39.05%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	10,000	1,634	(8,366)	16.34%
8000 Services & Other Charges	35,000	2,275	(32,725)	6.50%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	45,000	3,909	(41,091)	8.69%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 13,664

Balance Sheet - Fund 211

Assets	Actual
Cash/Investment/Inventory	768,201
Taxes Receivable	-
Due from other Governments	-
Other Receivables	276
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	768,477

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	-

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 13,664

Reserved for:

Nonspendable -
Restricted 258
Committed 749,055
Assigned 5,500
Unassigned -

Total fund balances 768,477

Total liabilities and fund balances 768,477

City of Knoxville
City Court - Fund 213
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	1,345,000	681,585	(663,415)	50.68%
Other	89,240	55,890	(33,350)	62.63%
Total Revenue	1,434,240	737,475	(696,765)	51.42%

Expenditures				
6000 Personnel services	1,062,920	396,747	(666,173)	37.33%
7000 Supplies	72,400	68,336	(4,064)	94.39%
8000 Services & Other Charges	298,920	82,047	(216,873)	27.45%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	1,434,240	547,130	(887,110)	38.15%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 190,345

Balance Sheet - Fund 213

Assets	Actual
Cash/Investment/Inventory	1,368,100
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	1,368,100

Liabilities	
Accounts Payable	100
Accrued Liabilities	33,377
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	33,477

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 190,345

Reserved for:

Nondisposable -
Restricted 249,942
Committed 894,336
Assigned -
Unassigned -

Total fund balances 1,334,623

Total liabilities and fund balances 1,368,100

City of Knoxville
City Inspections - Fund 216
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	3,092,780	1,272,863	(1,819,917)	41.16%
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	249,380	127,497	(121,883)	51.13%
Total Revenue	3,342,160	1,400,360	(1,941,800)	41.90%

Expenditures				
6000 Personnel services	2,566,450	1,179,421	(1,387,029)	45.96%
7000 Supplies	142,740	71,005	(71,735)	49.74%
8000 Services & Other Charges	626,130	402,812	(223,318)	64.33%
9000 Other Financing Uses	6,840	4,736	(2,104)	69.24%
Total Expenditures	3,342,160	1,657,974	(1,684,186)	49.61%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (257,614)

Balance Sheet - Fund 216

Assets	Actual
Cash/Investment/Inventory	1,569,570
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	1,569,570

Liabilities	
Accounts Payable	172
Accrued Liabilities	46,298
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	46,471

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures (257,614)

Reserved for:

Nonspendable	-
Restricted	591,650
Committed	1,033,634
Assigned	155,430
Unassigned	-
Total fund balances	1,523,099

Total liabilities and fund balances 1,569,570

City of Knoxville
Stormwater - Fund 220
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	371,500	170,976	(200,524)	46.02%
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	3,534,290	1,780,902	(1,753,388)	50.39%
Total Revenue	3,905,790	1,951,878	(1,953,912)	49.97%

Expenditures				
6000 Personnel services	3,206,117	1,471,396	(1,734,721)	45.89%
7000 Supplies	81,430	19,600	(61,830)	24.07%
8000 Services & Other Charges	617,493	261,953	(355,540)	42.42%
9000 Other Financing Uses	750	744	(6)	99.16%
Total Expenditures	3,905,790	1,753,692	(2,152,098)	44.90%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 198,186

Balance Sheet - Fund 220

Assets	Actual
Cash/Investment/Inventory	2,436,636
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	2,436,636

Liabilities	
Accounts Payable	12
Accrued Liabilities	57,466
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	57,479

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	198,186

Reserved for:

Nonspendable	-
Restricted	278,801
Committed	1,902,170
Assigned	-
Unassigned	-

Total fund balances 2,379,157

Total liabilities and fund balances **2,436,636**

City of Knoxville
Solid Waste - Fund 230
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	100,000	21,983	(78,017)	21.98%
Charge for services	1,900,000	1,210,970	(689,030)	63.74%
Fines & Forfeitures	-	-	-	-
Other	8,647,920	4,365,398	(4,282,522)	50.48%
Total Revenue	10,647,920	5,598,351	(5,049,569)	52.58%

Expenditures				
6000 Personnel services	844,240	432,338	(411,902)	51.21%
7000 Supplies	103,360	28,587	(74,773)	27.66%
8000 Services & Other Charges	9,700,320	2,960,174	(6,740,147)	30.52%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	10,647,920	3,421,099	(7,226,821)	32.13%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 2,177,253

Balance Sheet - Fund 230

Assets	Actual
Cash/Investment/Inventory	6,677,056
Taxes Receivable	-
Due from other Governments	-
Other Receivables	2,495
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	6,679,551

Liabilities	
Accounts Payable	814
Accrued Liabilities	15,361
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	16,175

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 2,177,253

Reserved for:

Nonspendable -
Restricted 4,486,123
Committed -
Assigned -
Unassigned -

Total fund balances 6,663,376

Total liabilities and fund balances 6,679,551

City of Knoxville
Special Revenue Funds - Fund 240
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	525,380	54,109	(471,271)	10.30%
Charge for services	212,000	120,028	(91,972)	56.62%
Fines & Forfeitures	474,000	360,542	(113,458)	76.06%
Other	6,053,530	2,620,074	(3,433,456)	43.28%
Total Revenue	7,264,910	3,154,753	(4,110,157)	43.42%

Expenditures				
6000 Personnel services	1,149,400	570,179	(579,222)	49.61%
7000 Supplies	906,129	252,530	(653,599)	27.87%
8000 Services & Other Charges	4,952,371	3,683,225	(1,269,146)	74.37%
9000 Other Financing Uses	257,010	165,950	(91,060)	64.57%
Total Expenditures	7,264,910	4,671,883	(2,593,027)	64.31%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (1,517,130)

Balance Sheet - Fund 240

Assets	Actual
Cash/Investment/Inventory	14,917,922
Taxes Receivable	-
Due from other Governments	39,830
Other Receivables	8,302,750
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	23,260,502

Liabilities	
Accounts Payable	11,383
Accrued Liabilities	863,100
Due to other Funds	-
Due to other Governments	19,454
Deferred Revenue	8,302,750
Bonds and other Debt	-
Total Liabilities	9,196,687

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(1,517,130)

Reserved for:

Nonspendable	-
Restricted	2,791,017
Committed	2,333,496
Assigned	12,176,289
Unassigned	(1,719,857)
Total fund balances	14,063,815

Total liabilities and fund balances 23,260,502

City of Knoxville
House Grant - Fund 263
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	-	12,241	12,241	-
Total Revenue	-	12,241	12,241	-

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	-	328	328	-
9000 Other Financing Uses	-	-	-	-
Total Expenditures	-	328	328	-

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 11,914

Balance Sheet - Fund 263

Assets	Actual
Cash/Investment/Inventory	542,466
Taxes Receivable	-
Due from other Governments	-
Other Receivables	162,790
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	705,256

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	162,790
Bonds and other Debt	-
Total Liabilities	162,790

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 11,914

Reserved for:

Nonspendable -
Restricted 530,552
Committed -
Assigned -
Unassigned -

Total fund balances 542,466

Total liabilities and fund balances **705,256**

City of Knoxville
Home Grant - Fund 264
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	1,124,880	465,769	(659,111)	41.41%
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	500,000	2,398,463	1,898,463	479.69%
Total Revenue	1,624,880	2,864,232	1,239,352	176.27%

Expenditures				
6000 Personnel services	248,350	97,122	(151,228)	39.11%
7000 Supplies	1,000	19	(981)	1.85%
8000 Services & Other Charges	1,375,530	629,830	(745,700)	45.79%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	1,624,880	726,970	(897,910)	44.74%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 2,137,262

Balance Sheet - Fund 264

Assets	Actual
Cash/Investment/Inventory	2,141,803
Taxes Receivable	-
Due from other Governments	-
Other Receivables	9,628,824
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	11,770,627

Liabilities	
Accounts Payable	(7)
Accrued Liabilities	4,548
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	9,628,824
Bonds and other Debt	-
Total Liabilities	9,633,365

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 2,137,262

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unassigned	-

Total fund balances 2,137,262

Total liabilities and fund balances **11,770,627**

City of Knoxville
Community Development - Fund 290
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	1,723,480	301,367	(1,422,113)	17.49%
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	120,000	41,596	(78,404)	34.66%
Total Revenue	1,843,480	342,963	(1,500,517)	18.60%

Expenditures				
6000 Personnel services	772,760	348,003	(424,757)	45.03%
7000 Supplies	19,720	18,641	(1,079)	94.53%
8000 Services & Other Charges	1,051,000	878,275	(172,725)	83.57%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	1,843,480	1,244,918	(598,562)	67.53%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (901,956)

Balance Sheet - Fund 290

Assets	Actual
Cash/Investment/Inventory	(856,694)
Taxes Receivable	-
Due from other Governments	80,322
Other Receivables	1,225,011
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	448,639

Liabilities	
Accounts Payable	39,629
Accrued Liabilities	38,097
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	1,225,011
Bonds and other Debt	-
Total Liabilities	1,302,737

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(901,956)

Reserved for:

Nonspendable	47,857
Restricted	-
Committed	77,665
Assigned	2,447,441
Unassigned	(2,525,106)
Total fund balances	(854,098)

Total liabilities and fund balances 448,639

City of Knoxville
General Obligation Debt Fund - Fund 305
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 11,563,620	\$ 8,314,442	\$ (3,249,178)	71.90%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	11,385,720	1,471,148	(9,914,572)	12.92%
Total Revenue	22,949,340	9,785,590	(13,163,750)	42.64%

Expenditures

6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	-	-	-	-
9000 Other Financing Uses	22,949,340	13,332,260	(9,617,080)	58.09%
Total Expenditures	22,949,340	13,332,260	(9,617,080)	58.09%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (3,546,670)

Balance Sheet - Fund 305

Assets	Actual
Cash/Investment/Inventory	61,625,440
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	61,625,440

Liabilities

Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	1,200,000
Due to other Governments	2,586
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	1,202,586

Fund Balances

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,546,670)
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Reserved for:

Nonspendable	-
Restricted	54,264,794
Committed	-
Assigned	9,704,730
Unassigned	-
Total fund balances	60,422,854

Total liabilities and fund balances

61,625,440

City of Knoxville
Tax Increment - Fund 306
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	4,519,000	2,259,498	(2,259,502)	50.00%
Total Revenue	4,519,000	2,259,498	(2,259,502)	50.00%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	-	-	-	-
9000 Other Financing Uses	4,519,000	65,023	(4,453,977)	1.44%
Total Expenditures	4,519,000	65,023	(4,453,977)	1.44%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 2,194,475

Balance Sheet - Fund 306

Assets	Actual
Cash/Investment/Inventory	2,194,475
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	2,194,475

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	-

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	2,194,475

Reserved for:

Nonspendable	-
Restricted	-
Committed	-
Assigned	-
Unassigned	-

Total fund balances 2,194,475

Total liabilities and fund balances **2,194,475**

City of Knoxville
Capital Projects Fund - Fund 401
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	48,012,350	1,005,171	(47,007,179)	2.09%
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	33,672,527	36,028,295	2,355,768	107.00%
Total Revenue	81,684,877	37,033,466	(44,651,411)	45.34%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	1,035,480	561,771	(473,709)	54.25%
8000 Services & Other Charges	80,649,397	21,979,348	(58,670,049)	27.25%
9000 Other Financing Uses	-	239,686	239,686	-
Total Expenditures	81,684,877	22,780,805	(58,904,072)	27.89%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 14,252,661

Balance Sheet - Fund 401

Assets	Actual
Cash/Investment/Inventory	132,737,015
Taxes Receivable	-
Due from other Governments	647,000
Other Receivables	2,810,232
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	136,194,247

Liabilities	
Accounts Payable	21,769
Accrued Liabilities	3,169,510
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	837,603
Bonds and other Debt	-
Total Liabilities	4,028,882

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	14,252,661

Reserved for:

Nondisposable	161,100
Restricted	(10,988,710)
Committed	107,434,081
Assigned	31,774,099
Unassigned	(10,467,867)
Total fund balances	132,165,365

Total liabilities and fund balances 136,194,247

City of Knoxville
Public Assembly Facilities - Fund 503
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	3,744,040	2,042,314	(1,701,726)	54.55%
Fines & Forfeitures	-	-	-	-
Other	7,222,840	3,138,441	(4,084,399)	43.45%
Total Revenue	10,966,880	5,180,755	(5,786,125)	47.24%

Expenditures

6000 Personnel services	-	-	-	-
7000 Supplies	-	535	535	-
8000 Services & Other Charges	9,266,880	3,865,836	(5,401,044)	41.72%
9000 Other Financing Uses	1,700,000	-	(1,700,000)	0.00%
Total Expenditures	10,966,880	3,866,371	(7,100,509)	35.25%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 1,314,384

Balance Sheet - Fund 503

Assets	Actual
Cash/Investment/Inventory	14,929,451
Taxes Receivable	-
Due from other Governments	-
Other Receivables	159,547
Capital Assets	37,289,927
Accumulated Depreciation	(23,153,110)
Other Assets	73,740
Total Assets	29,299,555

Liabilities

Accounts Payable	864,789
Accrued Liabilities	1,804,965
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	296,450
Bonds and other Debt	-
Total Liabilities	2,966,204

Fund Balances

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	1,314,384
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Reserved for:

Nondisposable	14,160,134
Restricted	2,978,747
Committed	4,404,270
Assigned	1,898,960
Unassigned	1,576,855
Total fund balances	26,333,350

Total liabilities and fund balances 29,299,555

City of Knoxville
Metro Parking - Fund 504
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	1,973,500	1,328,533	(644,967)	67.32%
Fines & Forfeitures	400,000	168,742	(231,259)	42.19%
Other	3,008,580	1,283,274	(1,725,306)	42.65%
Total Revenue	5,382,080	2,780,548	(2,601,532)	51.66%

Expenditures				
6000 Personnel services	194,690	108,429	(86,261)	55.69%
7000 Supplies	55,800	8,732	(47,068)	15.65%
8000 Services & Other Charges	4,731,590	1,320,546	(3,411,044)	27.91%
9000 Other Financing Uses	400,000	-	(400,000)	0.00%
Total Expenditures	5,382,080	1,437,707	(3,944,373)	26.71%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 1,342,842

Balance Sheet - Fund 504

Assets	Actual
Cash/Investment/Inventory	9,003,561
Taxes Receivable	-
Due from other Governments	-
Other Receivables	96,340
Capital Assets	44,682,182
Accumulated Depreciation	(23,276,646)
Other Assets	-
Total Assets	30,505,438

Liabilities	
Accounts Payable	276
Accrued Liabilities	9,187
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	9,463

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 1,342,842

Reserved for:

Nonspendable 21,405,537
Restricted (55,629)
Committed 1,358,993
Assigned 836,130
Unassigned 5,608,102

Total fund balances 30,495,975

Total liabilities and fund balances 30,505,438

City of Knoxville
Knoxville Convention Center - Fund 506
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 9,050,000	\$ 4,409,003	\$ (4,640,997)	48.72%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	2,500,000	4,803,030	2,303,030	192.12%
Charge for services	6,268,420	3,574,059	(2,694,361)	57.02%
Fines & Forfeitures	-	-	-	-
Other	4,764,450	1,038,341	(3,726,109)	21.79%
Total Revenue	22,582,870	13,824,434	(8,758,436)	61.22%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	5,850	91,463	85,613	1563.48%
8000 Services & Other Charges	19,192,570	6,832,735	(12,359,835)	35.60%
9000 Other Financing Uses	3,384,450	723,441	(2,661,009)	21.38%
Total Expenditures	22,582,870	7,647,639	(14,935,231)	33.86%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 6,176,794

Balance Sheet - Fund 506

Assets	Actual
Cash/Investment/Inventory	64,604,482
Taxes Receivable	-
Due from other Governments	144,585
Other Receivables	1,519,408
Capital Assets	201,508,668
Accumulated Depreciation	(98,754,222)
Other Assets	316,070
Total Assets	169,338,992

Liabilities	
Accounts Payable	658,933
Accrued Liabilities	6,133,618
Due to other Funds	99
Due to other Governments	-
Deferred Revenue	13,324
Bonds and other Debt	71,935,269
Total Liabilities	78,741,243

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 6,176,794

Reserved for:

Nonspendable	34,773,992
Restricted	2,781,684
Committed	994,167
Assigned	(7,362,921)
Unassigned	53,234,033
Total fund balances	90,597,749

Total liabilities and fund balances 169,338,992

City of Knoxville
KCC-Worlds Fair Park - Fund 506001
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 987,500	-	\$ (987,500)	0.00%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	2,479,810	3,916	(2,475,894)	0.16%
Total Revenue	3,467,310	3,916	(3,463,394)	0.11%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	3,467,310	1,234,194	(2,233,116)	35.60%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	3,467,310	1,234,194	(2,233,116)	35.60%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (1,230,278)

Balance Sheet - Fund 506001

Assets	Actual
Cash/Investment/Inventory	65,364
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	9,322,318
Accumulated Depreciation	(2,117,072)
Other Assets	-
Total Assets	7,270,610

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	-

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(1,230,278)

Reserved for:

Nondspendable	7,205,246
Restricted	(424,643)
Committed	-
Assigned	600,000
Unassigned	1,120,285

Total fund balances 7,270,610

Total liabilities and fund balances **7,270,610**

City of Knoxville
KCC-Convention Cntr Operations - Fund 506002
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 2,962,500	-	\$ (2,962,500)	0.00%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	5,584,340	3,199,024	(2,385,316)	57.29%
Fines & Forfeitures	-	-	-	-
Other	20,090	19,910	(180)	99.11%
Total Revenue	8,566,930	3,218,934	(5,347,996)	37.57%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	5,850	-	(5,850)	0.00%
8000 Services & Other Charges	8,356,930	4,042,890	(4,314,040)	48.38%
9000 Other Financing Uses	204,150	4,148	(200,002)	2.03%
Total Expenditures	8,566,930	4,047,038	(4,519,892)	47.24%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (828,104)

Balance Sheet - Fund 506002

Assets	Actual
Cash/Investment/Inventory	(439,494)
Taxes Receivable	-
Due from other Governments	-
Other Receivables	1,519,408
Capital Assets	-
Accumulated Depreciation	-
Other Assets	316,070
Total Assets	1,395,985

Liabilities	
Accounts Payable	565,237
Accrued Liabilities	233,618
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	13,324
Bonds and other Debt	-
Total Liabilities	812,178

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(828,104)

Reserved for:

Nonspendable	9,854,815
Restricted	631,548
Committed	10
Assigned	(7,996,738)
Unassigned	(1,077,724)

Total fund balances 583,807

Total liabilities and fund balances **1,395,985**

City of Knoxville
KCC-Convention Cntr Debt Service - Fund 506003
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 4,000,000	\$ 3,914,536	\$ (85,464)	97.86%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	2,500,000	4,803,030	2,303,030	192.12%
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	871,000	623,282	(247,718)	71.56%
Total Revenue	7,371,000	9,340,848	1,969,848	126.72%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	4,190,700	-	(4,190,700)	0.00%
9000 Other Financing Uses	3,180,300	719,292	(2,461,008)	22.62%
Total Expenditures	7,371,000	719,292	(6,651,708)	9.76%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 8,621,556

Balance Sheet - Fund 506003

Assets	Actual
Cash/Investment/Inventory	61,393,834
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	192,186,350
Accumulated Depreciation	(96,637,150)
Other Assets	-
Total Assets	156,943,034

Liabilities	
Accounts Payable	-
Accrued Liabilities	5,900,000
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	71,935,269
Total Liabilities	77,835,269

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	8,621,556

Reserved for:

Nonspendable	17,713,931
Restricted	2,074,336
Committed	-
Assigned	-
Unassigned	50,697,942

Total fund balances 79,107,765

Total liabilities and fund balances **156,943,034**

City of Knoxville
KCC-Locust Street Garage - Fund 506004
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	684,080	375,035	(309,045)	54.82%
Fines & Forfeitures	-	-	-	-
Other	450	19,689	19,239	4375.40%
Total Revenue	684,530	394,724	(289,806)	57.66%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	684,530	283,894	(400,636)	41.47%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	684,530	283,894	(400,636)	41.47%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 110,830

Balance Sheet - Fund 506004

Assets	Actual
Cash/Investment/Inventory	1,956,405
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	1,956,405

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	99
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	99

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	110,830

Reserved for:

Nonspendable	-
Restricted	283,077
Committed	-
Assigned	-
Unassigned	1,562,398

Total fund balances 1,956,306

Total liabilities and fund balances **1,956,405**

City of Knoxville
KCC-Tourism Activities - Fund 506005
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	\$ 1,100,000	\$ 494,467	\$ (605,533)	44.95%
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	-	-	-	-
Fines & Forfeitures	-	-	-	-
Other	743,100	371,544	(371,556)	50.00%
Total Revenue	1,843,100	866,011	(977,089)	46.99%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	1,843,100	1,267,525	(575,575)	68.77%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	1,843,100	1,267,525	(575,575)	68.77%

Excess (Deficiency) of Revenue	
Over/Under Expenditures	<u>\$ (401,514)</u>

Balance Sheet - Fund 506005

Assets	Actual
Cash/Investment/Inventory	(271,847)
Taxes Receivable	-
Due from other Governments	144,585
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	<u>(127,262)</u>

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	<u>-</u>

Fund Balances	
Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	(401,514)

Reserved for:	
Nonspendable	-
Restricted	(7,219)
Committed	-
Assigned	-
Unassigned	281,471
Total fund balances	<u>(127,262)</u>
Total liabilities and fund balances	<u>(127,262)</u>

City of Knoxville
Mass Transit Fund - Fund 507
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	3,462,800	4,894,616	1,431,816	141.35%
Charge for services	12,401,180	3,213,135	(9,188,045)	25.91%
Fines & Forfeitures	-	-	-	-
Other	15,451,000	2,997,450	(12,453,550)	19.40%
Total Revenue	31,314,980	11,105,201	(20,209,779)	35.46%

Expenditures				
6000 Personnel services	19,801,310	8,550,522	(11,250,788)	43.18%
7000 Supplies	2,850,380	2,428,780	(421,600)	85.21%
8000 Services & Other Charges	8,661,210	4,771,954	(3,889,256)	55.10%
9000 Other Financing Uses	2,080	-	(2,080)	0.00%
Total Expenditures	31,314,980	15,751,256	(15,563,724)	50.30%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (4,646,055)

Balance Sheet - Fund 507

Assets	Actual
Cash/Investment/Inventory	(201,819)
Taxes Receivable	-
Due from other Governments	-
Other Receivables	9,089,363
Capital Assets	94,277,713
Accumulated Depreciation	(45,885,567)
Other Assets	-
Total Assets	57,279,691

Liabilities	
Accounts Payable	415,287
Accrued Liabilities	112,693
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	810,091
Bonds and other Debt	-
Total Liabilities	1,338,072

Fund Balances

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,646,055)
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Reserved for:

Nondisposable	50,008,246
Restricted	19,040,237
Committed	56,238
Assigned	7,044,243
Unassigned	(15,561,291)
Total fund balances	55,941,618

Total liabilities and fund balances 57,279,691

City of Knoxville
City Golf Courses - Fund 508
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	1,141,650	828,236	(313,414)	72.55%
Fines & Forfeitures	-	-	-	-
Other	347,510	150,737	(196,773)	43.38%
Total Revenue	1,489,160	978,974	(510,186)	65.74%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	1,489,160	864,540	(624,620)	58.06%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	1,489,160	864,540	(624,620)	58.06%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 114,434

Balance Sheet - Fund 508

Assets	Actual
Cash/Investment/Inventory	1,285,479
Taxes Receivable	-
Due from other Governments	-
Other Receivables	2,009
Capital Assets	1,697,128
Accumulated Depreciation	(468,137)
Other Assets	25,745
Total Assets	2,542,224

Liabilities	
Accounts Payable	126,926
Accrued Liabilities	-
Due to other Funds	576
Due to other Governments	-
Deferred Revenue	16,629
Bonds and other Debt	-
Total Liabilities	144,131

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 114,434

Reserved for:

Nonspendable 1,258,716
Restricted 253,841
Committed -
Assigned 60,290
Unassigned 710,812

Total fund balances 2,398,093

Total liabilities and fund balances **2,542,224**

City of Knoxville
Fleet Services - Fund 702
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	21,296,060	10,390,406	(10,905,654)	48.79%
Fines & Forfeitures	-	-	-	-
Other	(3,107,510)	1,062,489	4,169,999	-34.19%
Total Revenue	18,188,550	11,452,895	(6,735,655)	62.97%

Expenditures				
6000 Personnel services	3,222,690	1,599,317	(1,623,373)	49.63%
7000 Supplies	5,578,170	2,617,747	(2,960,423)	46.93%
8000 Services & Other Charges	9,387,690	1,002,272	(8,385,418)	10.68%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	18,188,550	5,219,336	(12,969,214)	28.70%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 6,233,559

Balance Sheet - Fund 702

Assets	Actual
Cash/Investment/Inventory	63,278,759
Taxes Receivable	-
Due from other Governments	-
Other Receivables	1,369
Capital Assets	84,379,699
Accumulated Depreciation	(47,610,165)
Other Assets	-
Total Assets	100,049,662

Liabilities	
Accounts Payable	15,379
Accrued Liabilities	2,974,759
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	2,990,139

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 6,233,559

Reserved for:

Nonspendable	32,018,017
Restricted	4,123,878
Committed	239,670
Assigned	11,964,576
Unassigned	42,479,824
Total fund balances	97,059,523

Total liabilities and fund balances 100,049,662

City of Knoxville
Risk Management - Fund 704
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	7,851,880	3,995,910	(3,855,970)	50.89%
Fines & Forfeitures	-	-	-	-
Other	223,150	423,923	200,773	189.97%
Total Revenue	8,075,030	4,419,833	(3,655,197)	54.73%

Expenditures				
6000 Personnel services	687,590	342,487	(345,103)	49.81%
7000 Supplies	138,590	60,393	(78,197)	43.58%
8000 Services & Other Charges	7,158,880	4,124,602	(3,034,278)	57.62%
9000 Other Financing Uses	89,970	89,970	-	100.00%
Total Expenditures	8,075,030	4,617,453	(3,457,577)	57.18%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ (197,620)

Balance Sheet - Fund 704

Assets	Actual
Cash/Investment/Inventory	37,257,884
Taxes Receivable	-
Due from other Governments	4,287
Other Receivables	-
Capital Assets	19,995
Accumulated Depreciation	(19,995)
Other Assets	-
Total Assets	37,262,171

Liabilities	
Accounts Payable	14,178
Accrued Liabilities	18,306,901
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	18,321,079

Fund Balances

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures	(197,620)
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Reserved for:

Nondisposable	-
Restricted	(726,492)
Committed	34,683
Assigned	80,188
Unassigned	19,750,333
Total fund balances	18,941,092

Total liabilities and fund balances 37,262,171

City of Knoxville
Health Care - Fund 705
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	21,473,180	10,359,623	(11,113,557)	48.24%
Fines & Forfeitures	-	-	-	-
Other	727,250	1,148,026	420,776	157.86%
Total Revenue	22,200,430	11,507,648	(10,692,782)	51.84%

Expenditures				
6000 Personnel services	357,800	197,315	(160,485)	55.15%
7000 Supplies	49,370	13,677	(35,693)	27.70%
8000 Services & Other Charges	21,793,260	11,052,386	(10,740,874)	50.71%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	22,200,430	11,263,378	(10,937,052)	50.73%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 244,271

Balance Sheet - Fund 705

Assets	Actual
Cash/Investment/Inventory	26,595,232
Taxes Receivable	-
Due from other Governments	-
Other Receivables	98
Capital Assets	-
Accumulated Depreciation	-
Other Assets	-
Total Assets	26,595,330

Liabilities	
Accounts Payable	676,529
Accrued Liabilities	3,112,947
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	3,789,476

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 244,271

Reserved for:

Nonspendable	-
Restricted	584,862
Committed	-
Assigned	251,250
Unassigned	21,725,471
Total fund balances	22,805,854

Total liabilities and fund balances 26,595,330

City of Knoxville
Equipment Replacement Fund - Fund 706
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	3,674,950	1,837,524	(1,837,426)	50.00%
Fines & Forfeitures	-	-	-	-
Other	268,880	958,416	689,536	356.45%
Total Revenue	3,943,830	2,795,940	(1,147,890)	70.89%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	35,000	-	(35,000)	0.00%
8000 Services & Other Charges	3,908,830	-	(3,908,830)	0.00%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	3,943,830	-	(3,943,830)	0.00%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 2,795,940

Balance Sheet - Fund 706

Assets	Actual
Cash/Investment/Inventory	26,587,777
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	31,272,022
Accumulated Depreciation	(18,727,092)
Other Assets	-
Total Assets	39,132,706

Liabilities	
Accounts Payable	341,129
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	341,129

Fund Balances

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures	2,795,940

Reserved for:

Nondisposable	11,706,628
Restricted	1,860,267
Committed	80,415
Assigned	626,339
Unassigned	21,721,989
Total fund balances	38,791,578

Total liabilities and fund balances 39,132,706

City of Knoxville
City Buildings - Fund 707
Schedule of Revenues & Expenditures - GAAP Basis
For the Period Ended December 31, 2022

Revenue	Current Budget	Actual	Variance	% Budget
Taxes, assessments, interest & penalties	-	-	-	-
Licenses, permits & inspections	-	-	-	-
Intergovernmental	-	-	-	-
Charge for services	4,269,150	2,193,996	(2,075,154)	51.39%
Fines & Forfeitures	-	-	-	-
Other	97,570	43,930	(53,640)	45.02%
Total Revenue	4,366,720	2,237,926	(2,128,794)	51.25%

Expenditures				
6000 Personnel services	-	-	-	-
7000 Supplies	-	-	-	-
8000 Services & Other Charges	4,366,720	1,584,785	(2,781,935)	36.29%
9000 Other Financing Uses	-	-	-	-
Total Expenditures	4,366,720	1,584,785	(2,781,935)	36.29%

**Excess (Deficiency) of Revenue
Over/Under Expenditures**

\$ 653,141

Balance Sheet - Fund 707

Assets	Actual
Cash/Investment/Inventory	2,779,512
Taxes Receivable	-
Due from other Governments	-
Other Receivables	-
Capital Assets	-
Accumulated Depreciation	-
Other Assets	1,517,007
Total Assets	4,296,519

Liabilities	
Accounts Payable	-
Accrued Liabilities	-
Due to other Funds	-
Due to other Governments	-
Deferred Revenue	-
Bonds and other Debt	-
Total Liabilities	-

Fund Balances

Current Year Excess (Deficiency) of Revenues
Over (Under) Expenditures 653,141

Reserved for:

Nonspendable 3,485,746
Restricted 544,442
Committed -
Assigned -
Unassigned (386,810)

Total fund balances 4,296,519

Total liabilities and fund balances 4,296,519