



CITY OF KNOXVILLE  
INDYA KINCANNON, MAYOR

## INVESTING IN A GREAT CITY



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# SEMI-ANNUAL FINANCIAL REPORT AS OF DECEMBER 31, 2019

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KNOXVILLE, TENNESSEE  
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# **CITY OF KNOXVILLE, TENNESSEE**

**Financial Report for the Six Months Ending  
December 31, 2019**

## **MAYOR**

Indya Kincannon

## **MEMBERS OF CITY COUNCIL**

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

## **DEPUTY TO THE MAYOR**

David Brace, Chief Operating Officer  
Erin Gill, Chief Policy Officer  
William Lyons, Senior Advisor to the Mayor

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City of Knoxville  
General Fund  
Balance Sheet - Fund 100  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$ (31,597,678)
Investments . . . . .	99,518,669
Inventories . . . . .	311,688
Taxes Receivable . . . . .	53,294,206
Accounts Receivable . . . . .	(3,106,292)
Notes receivable . . . . .	1,802,324
Due from Other Governments . . . . .	6,283
Due from other funds . . . . .	-
Prepaid Expenses . . . . .	1,452
Total Assets	<u>\$ 120,230,652</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 198,078
Accrued liabilities . . . . .	55,643,372
Due to other funds . . . . .	122
Due to other governments . . . . .	234,116
Total liabilities	<u>56,075,688</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	(16,675,143)

Reserved for:

Nonspendable . . . . .	294,576
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	46,304,415
Assigned . . . . .	6,742,254

Unreserved:

Unassigned . . . . .	27,488,862
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Total fund balances	<u>64,154,964</u>
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Total liabilities and fund balances	<u>\$ 120,230,652</u>
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**City of Knoxville**  
**General Fund**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Property Taxes -				
Current	\$ 102,467,760	69,248,707	(33,219,053)	67.58%
Prior Years	4,294,830	2,006,715	(2,288,115)	46.72%
Business Taxes	7,606,040	621,220	(6,984,820)	8.17%
Local Option Sales Tax	43,145,090	10,309,597	(32,835,493)	23.90%
Other Taxes	12,858,560	6,672,299	(6,186,261)	51.89%
Payments in Lieu of Taxes - KUB	20,245,040	-	(20,245,040)	-
Payments in Lieu of Taxes - Other	640,850	335,434	(305,416)	52.34%
Franchise Fees	1,802,590	590,933	(1,211,657)	32.78%
Intergovernmental -				
Federal	800,000	222,998	(577,002)	27.87%
State -				
Sales Taxes	15,912,000	5,314,393	(10,597,607)	33.40%
Income Taxes	4,600,000	-	(4,600,000)	-
Other	4,519,140	917,573	(3,601,567)	20.30%
Local	-	-	-	-
Licenses & Permits	352,950	199,524	(153,426)	56.53%
Fines & Forfeits	729,640	311,845	(417,795)	42.74%
Charges for Service	1,428,900	862,420	(566,480)	60.36%
Other -				
Other-Interest and Dividends	1,492,260	632,381	(859,879)	42.38%
Other-Rents and Concessions	81,070	32,299	(48,771)	39.84%
Other-Miscellaneous	286,220	227,856	(58,364)	79.61%
Transfers	1,307,240	653,622	(653,618)	50.00%
Other Financing Sources	10,183,833	-	(10,183,833)	-
<b>Total Revenue</b>	<b>\$ 234,754,013</b>	<b>99,159,816</b>	<b>(135,594,197)</b>	<b>42.24%</b>
<b>Expenditures:</b>				
Mayor's Office	5,084,674	2,239,984	2,844,690	44.05%
Finance	4,612,820	1,978,208	2,634,612	42.89%
Information Systems	4,441,040	1,945,179	2,495,861	43.80%
Community Development	3,113,827	1,330,409	1,783,418	42.73%
Parks and Recreation	7,632,706	3,646,416	3,986,290	47.77%
Mass Transit	724,120	724,120	-	100.00%
Public Services	25,195,520	11,955,390	13,240,130	47.45%
Engineering	6,704,956	3,436,779	3,268,177	51.26%
Inspections	835,490	360,038	475,452	43.09%
Law	2,064,221	905,244	1,158,977	43.85%
Police	57,061,720	28,697,414	28,364,306	50.29%
Fire	41,572,359	20,771,008	20,801,351	49.96%
Legislative	984,520	388,184	596,336	39.43%
Civil Service	1,079,250	509,245	570,005	47.19%
City Elections	325,000	-	325,000	-
Knoxville Partnership	641,300	160,325	480,975	25.00%
Metropolitan Planning Commission	1,211,900	605,950	605,950	50.00%
Knoxville Zoological Gardens	1,413,450	1,406,726	6,724	99.52%
Community Agency Grants	2,200,360	1,385,538	814,822	62.97%
Waterfront	394,950	199,038	195,912	50.40%
Second Creek Greenway	20,870	10,524	10,346	50.43%
Community Action Committee	968,640	484,320	484,320	50.00%
Downtown Cinema	36,840	15,474	21,366	42.00%
<b>Non Operating</b>				
Reserve	2,315,000	-	2,315,000	-
Transfers Out	64,118,480	32,679,446	31,439,034	50.97%
<b>Total Expenditures</b>	<b>\$ 234,754,013</b>	<b>115,834,959</b>	<b>118,919,054</b>	<b>49.34%</b>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (16,675,143)</u>		

City of Knoxville  
Sources & Uses of Funds - General Fund

	Adopted Budget	Amended Budget	Six Month Actual	Year End Forecast
<b>Operating Revenue</b>				
5100 Taxes	\$ 193,059,760	193,059,760	89,784,907	192,806,620
5200 Licenses & Permits	353,950	353,950	199,524	366,360
5300 Intergovernmental Revenue	25,831,140	25,831,140	6,454,964	23,457,800
5400 Charges for Services	1,461,730	1,461,730	911,333	1,722,730
5500 Fines & Forfeits	729,640	729,640	311,845	691,065
5600 Miscellaneous Revenues	1,786,720	1,826,720	843,621	2,487,306
<b>Total Operating Revenues</b>	<b>223,222,940</b>	<b>223,262,940</b>	<b>98,506,194</b>	<b>221,531,881</b>
<b>Operating Expenditures</b>				
11100 Administration	5,118,180	5,084,674	2,239,984	5,033,770
21200 Finance	4,562,820	4,612,820	1,978,208	4,241,470
21400 Information Systems	4,439,440	4,441,040	1,945,179	4,041,070
23700 Community Development	3,030,820	3,113,827	1,330,409	2,997,740
43100 Public Service	25,195,520	25,195,520	11,955,390	25,047,700
43300 Engineering	6,605,760	6,704,956	3,436,779	6,774,790
43700 Inspections	835,490	835,490	360,038	833,410
44300 Parks & Recreation	7,624,420	7,632,706	3,646,416	7,824,940
46100 Mass Transit Grant Match	724,120	724,120	724,120	724,120
51300 Law	2,034,670	2,064,221	905,244	2,049,160
62300 Police	56,650,560	57,061,720	28,697,414	56,677,010
72500 Fire	41,572,290	41,572,359	20,771,008	41,968,710
81500 Legislative	984,520	984,520	388,184	973,480
81700 Civil Service	1,079,250	1,079,250	509,245	1,070,350
91900 City Elections	325,000	325,000	-	325,000
93900 Knoxville Partnership	641,300	641,300	160,325	641,300
95100 Metropolitan Planning Commission	1,211,900	1,211,900	605,950	1,211,900
95200 Knoxville Zoo	1,413,450	1,413,450	1,406,726	1,413,450
95300 Community Agency Grants	1,916,000	2,200,360	1,385,538	2,203,790
95600 Waterfront/Second Creek/Cinema	452,660	452,660	225,036	452,660
95900 Community Action Committee	968,640	968,640	484,320	968,640
98100 Reserve	2,315,000	2,315,000	-	-
99100 Other Non-departmental Expenditures	20,414,370	20,414,370	10,195,398	20,414,370
<b>Total Operating Expenditures</b>	<b>190,116,180</b>	<b>191,049,903</b>	<b>93,350,911</b>	<b>187,888,830</b>
<b>Excess (Deficiency) of Operating Revenues Over (Under) Operating Expenditures</b>	<b>33,106,760</b>	<b>32,213,037</b>	<b>5,155,283</b>	<b>33,643,051</b>
<b>Other Financing Sources (Uses)</b>				
5900 Transfers In	1,307,240	1,307,240	653,622	900,000
99100 Transfers Out	(40,979,000)	(43,704,110)	(22,484,048)	(43,704,110)
<b>Total Other Financing Sources (Uses)</b>	<b>(39,671,760)</b>	<b>(42,396,870)</b>	<b>(21,830,426)</b>	<b>(42,804,110)</b>
<b>Excess (Deficiency) of Operating Revenues and Other Financing Sources Over (Under) Operating Exp's and Other Financing Uses</b>	<b>(6,565,000)</b>	<b>(10,183,833)</b>	<b>(16,675,143)</b>	<b>(9,161,059)</b>
<b>Beginning Fund Balance</b>	<b>80,830,107</b>	<b>80,830,107</b>	<b>80,830,107</b>	<b>80,830,107</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 74,265,107</b>	<b>70,646,274</b>	<b>64,154,964</b>	<b>71,669,048</b>

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## General Fund Revenue Analysis

### Overview

Total General Fund revenues and sources through the end of December, 2019 equal \$99,159,816 or approximately 42.9% of the budgeted total. This amount is \$5,307,104 below the six-month forecast of \$104,466,920, due in large part to timing differences. Total expenditures/uses for the same period equal \$115,834,959, for a deficit of approximately \$16.7 million for the period.

We now expect to end the year slightly below the adopted budget levels. For the year, we are forecasting General Fund revenues and sources to yield \$222,431,881 or \$2,400,632 (1%) less than the adopted budget. The overall picture is mixed. Business tax revenues are expected to be up a small amount, while sales tax receipts at both the state and local levels are trending higher than budgeted amounts. Changes in property tax values continue to be slow and remain quite low even by historical standards. We believe these values will be fairly static in the upcoming year. As this is the largest revenue source for the City this could lead to some issues in the balancing of recurring revenue and expenditures.

### Taxes

The largest single category of revenue for the City is taxes, which is budgeted at \$189,802,530 or 84.4% of total operating revenue. Because it represents such a large percentage of the total, any fluctuations within this category have a great effect upon the overall outlook for the year. This is demonstrated in the change in personal property and public utility taxes we expect to receive this fiscal year.

For the first half of the year revenues from taxes equal \$89,784,907 or 46.5% of the budgeted total. Actual revenues collected to date are below the forecast amount by \$4,005,663, this is due, primarily, to timing issues.

The largest revenue within this category is taxes on real property. Actual collections to date equal \$67,682,859, which is \$2,269,959 above the forecast amount. This is due to timing rather than real growth. We are forecasting the final numbers to be slightly above the budgeted level by \$236,600 or 0.3%. The final tax roll actually came in higher than forecast. In preparing the budget we had forecasted a 0.91% growth in assessments, whereas the actual growth in new property was 1.21%.

Personal property tax is a tax on such things as vehicles, fixtures, etc. used in business. Collection of this revenue for the year to date equals \$2,131,751, which is \$1,065,319 below the forecast level. We attribute this variance to the change in the current personal property tax assessment. For the year, we expect to end with an unfavorable variance of \$754,200. Unlike real property, our estimate for personal property was too high. We had expected a small increase of 2.05% in assessments, whereas actual values decreased by 7.04%.

The tax roll on public utilities is supplied by the Tennessee Public Service Commission and came in lower than projected levels. We had forecasted assessments to decline approximately 0.81% in FY 19/20. The final tax roll shows a decline of 13.83% in assessed value. Based upon the current tax roll we now expect to receive approximately \$423,800 less than the adopted amount for this revenue category.

Overall collections of delinquent taxes are down slightly for the first half of the year. Collections of prior year taxes on real property are \$1,011,828 lower than forecast and collections of prior year personal property are below the forecast amount by \$16,972. A portion of this variance is due to timing differences. We expect both to end the year slightly negative. Collections of prior year real property are expected to generate \$2,535,000 or \$209,900 less than budgeted. Collections of prior year personal property taxes are expected to yield \$100,000 the budgeted amount. Payments of prior year public utility taxes are expected to generate \$10,000 or \$8,500 lower than the budgeted amount. Interest and penalties for these taxes are expected to generate approximately \$1,840,000 the latter being \$222,350 above the budgeted amount.

The payment in lieu of taxes from KUB is now forecast at \$19,945,000 which represents an unfavorable variance of \$300,040. KCDC also makes a payment in lieu of taxes. For the year this revenue is expected to yield \$240,000 or \$79,150 more than the budgeted amount. We expect to receive other payment in lieu of taxes payments in the amount of \$480,000.

Local option sales tax collections through December 2019 equal \$10,309,597. Comparing comparable month over month data shows a positive growth rate in the four months for which we have numbers. Based upon the latest available data our models show year



end totals for local option sales taxes at \$43,240,000 or \$94,910 more than budgeted.

The City receives revenue from several alcohol-related taxes. At this time, we are forecasting revenues from beer taxes to show a positive variance of \$59,620 at year-end. Revenue from mixed drink taxes is expected to be up by \$253,550 when compared to the budgeted amount and revenue from wholesale liquor inspection fee is projected to be slightly up for the year. Total taxes from these sources are forecast at \$13,800,000, which is \$260,512 or 1.2% more than the FY 18/19 collections. Beginning in FY 13/14 the collection method for beer taxes was changed. Prior to that year taxes were priced-based whereas now they are based upon consumption or gallons sold. Historically the tax has generally increased somewhat each year. We believe that the change in the taxing structure will lead to fairly static revenue from this source in future years, a trend that we have seen in recent years.

The balance from all other local taxes is mostly positive. Business tax collections are currently below the forecast amount by \$495,663. However, for the year we are forecasting this source to yield \$6,900,000, a positive variance of \$10,960. This is in line with the FY 18/19 amounts. Prior to FY 15/16 the collections were received based upon types of businesses with at least one class reporting each quarter. Now all taxes are due in April regardless of class. This will dramatically affect forecasts going forward as any trends will not be discernable until after the budget has been prepared. Business license fees are forecast to be \$675,000, an unfavorable variance of \$56,990 when compared to the budget.

Revenues from the cable television franchise tax total \$590,933 for the first half of the year which is above the forecast level. We now expect to generate \$1,600,000 for the entire fiscal year. This is \$202,590 lower than the budgeted amount.

#### Licenses & Permits

The second category of revenue comes from licenses and permits. This category is budgeted at \$353,950 and constitutes only 0.15% of total operating revenues. Through the first half of the year the City has received \$199,524, which is \$28,126 below the forecast amount. For the year revenues are forecast at \$366,360 for a positive variance of \$12,410 or 3.5%.

All expected variances in this section are relatively small. The largest projected unfavorable variance is from liquor by ounce licenses which are expected to

generate \$195,000 or \$7,100 less than budgeted. Also negative are beer privilege taxes which are forecast to generate \$6,700, a negative variance of \$4,690. The largest positive variance is for beer application fees which is forecast at \$25,000 or \$7,700 above the amount budgeted. Other revenues expected to be positive for the year are right of way (ROW) access fees at a favorable \$6,255 and short term rental permit fees with a projected positive variance of \$15,000.

#### Intergovernmental Revenue

Intergovernmental revenue, or revenue from the state and federal government, is the second largest revenue category, representing 11% of the total operating revenue to the General Fund. For the first half of the year collections from this category equal \$6,454,964 which is \$747,956 less than the projected level of \$7,202,920. As with taxes, the size of the variance is affected by the timing of accruals. We now forecast total intergovernmental revenue for the year at \$23,457,800 which is a negative variance of \$2,373,340, when compared to the adopted budget. This assumes that revenues from the Hall Income Tax come in \$2,300,000 below the budgeted amount.

The largest revenue within this category is the state shared sales tax, budgeted at \$15,912,000 for the year. For the year as a whole, we now forecast this revenue to yield \$16,000,000, or \$88,000 more than the adopted amount.

Other revenues within this category are projected with an unfavorable variance from budgeted. They include the excise tax and the alcoholic beverage tax. These are expected to generate, respectively, \$775,000, and \$150,000. This represents decreases of \$175,000 and \$40,020 when compared to budget.

The State has modified the legislation on telecommunications sales to levy a telecommunications privilege tax on interstate or international services sold to businesses. A portion of this tax is shared with municipalities. We forecast this tax to generate approximately \$15,000. This tax is temporary in nature and is being phased out by 2022.

The forecast for TVA gross receipts is \$2,100,000 or a positive variance of \$34,000. The state shared beer tax is expected to fall slightly. It is forecast to yield \$82,000 or \$1,790 less than budgeted.

The great unknown within this category of revenue, is proceeds from the Hall Income Tax. The City receives 37.5% of the revenue from the Hall Income Tax paid

by City of Knoxville residents. This revenue is distributed in July and there is no early indication as to how strong or weak revenues from this source will be. The past years have been very erratic. Last fiscal year \$4,130,000 was received, \$870,000 less than the budget amount of 4,900,000. This year we expect an even further decline and estimate to receive \$2,300,000 this fiscal year. This revenue will be completely eliminated in FY 21/22.

#### Charges for Services

The fourth category of revenue, charges for services, represents approximately 0.60% of the total budgeted operating revenue. For the year we expect this category to be up by \$261,000 when compared to budget. Roughly eighty percent (80%) of the revenues within this group are projected to show a favorable variance at year end. The largest variances are expected to come from contractual reimbursements (\$72,000), suit expense taxes (\$38,010), lot clearance fees (\$39,740), and concessions (\$31,280).

#### Fines and Forfeits

At this time, revenues from fines and forfeits, excluding excess revenues from the City Court, represent 0.3% of budgeted revenue. This category currently shows a negative variance of \$38,575, mainly due to lower than expected collections from KPD automated information charges. The largest revenue source for this section is

red light camera fines. Revenues from this source are \$497,000 or \$110 more than expected. For the year we expect to generate \$691,065 in the fines category.

#### Miscellaneous

The final category of revenue is miscellaneous revenue, which accounts for just 0.9% of the budgeted total. For the first six months of the year this category of revenue is down by \$121,409 when compared to projections. The is due primarily to timing fluctuations Interest on investments is forecasted with a favorable variance of \$647,020 for a balance of \$2,100,000.

#### Transfers In (Other Sources)

Excess City Court fees i.e. the amount that revenue exceeds expenditures in the City Court Fund (Fund 213) are shown as a transfer in. At this time, revenues to the City Court are running lower than budget. Therefore, we are expecting revenues from this source to be roughly equal to \$900,000 or \$407,240 below budget.

#### Fund Balance

Total revenues and sources to this fund are forecast at \$222,431,881. Total expenditures and uses are forecast at \$231,592,900. If these forecasts hold this would decrease fund balance by a total of \$9,161,0596 for the year. This is line with the adopted budget figures

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 Forecast	Six Month Actual	Variance from Forecast	Year End Forecast	Variance from Amended Budget
5111	Real - Current	\$ 91,158,000	91,158,000	65,412,900	67,682,859	2,269,959	91,421,600	263,600
5112	Real - Prior	2,744,900	2,744,900	1,124,880	1,011,828	(113,052)	2,535,000	(209,900)
5113	Personal - Current	8,467,800	8,467,800	3,197,070	2,131,751	(1,065,319)	7,713,600	(754,200)
5114	Personal - Prior	100,000	100,000	44,040	27,068	(16,972)	100,000	-
5115	Public Utilities - Current	3,228,800	3,228,800	-	-	-	2,805,000	(423,800)
5116	Public Utilities - Prior	1,500	1,500	-	846	846	10,000	8,500
5117	Discount	(556,060)	(556,060)	(549,820)	(565,900)	(16,080)	(557,670)	(1,610)
5131	K U B	20,245,040	20,245,040	-	-	-	19,945,000	(300,040)
5132	K C D C	160,850	160,850	16,430	146,816	130,386	240,000	79,150
5136	Other	480,000	480,000	579,750	188,617	(391,133)	480,000	-
5141	Local Shared Sales Tax	43,145,090	43,145,090	14,381,550	10,309,597	(4,071,953)	43,240,000	94,910
5151	Beer Tax	7,340,380	7,340,380	3,804,290	3,862,780	58,490	7,400,000	59,620
5152	Mixed Drink Tax	2,046,450	2,046,450	1,134,760	731,709	(403,051)	2,300,000	253,550
5153	Wholesale Liquor Inspection Tax	3,470,730	3,470,730	2,097,740	2,077,810	(19,930)	4,100,000	629,270
5163	Business License Fees	618,010	618,010	103,690	67,636	(36,054)	675,000	56,990
5165	Tax Sale Publication Fees	91,580	91,580	329,000	5,231	(323,769)	50,000	(41,580)
5166	Business Tax 2003	6,889,040	6,889,040	1,038,990	543,327	(495,663)	6,900,000	10,960
5167	Minimum Business Activity License	1,200	1,200	1,380	1,635	255	3,300	2,100
5171	Interest & Penalties-Current	169,220	169,220	-	-	-	180,000	10,780
5172	Interest & Penalties-Prior	1,448,430	1,448,430	670,320	966,972	296,652	1,660,000	211,570
5173	Interest & Penalties-Business	130	130	110	282	172	400	270
5174	Interest & Penalties-License	20	20	-	3	3	20	-
5175	Interest & Penalties CBID	2,850	2,850	3,680	1,624	(2,056)	2,850	-
5176	Interest-New Btx	800	800	-	-	-	10	(790)
5177	Penalty-New Btx	850	850	-	-	-	10	(840)
5178	Interest - Bankruptcy Court	1,560	1,560	480	1,483	1,003	2,500	940
5193	Cable TV Franchise Tax	1,802,590	1,802,590	399,330	590,933	191,603	1,600,000	(202,590)
	Subtotal - Taxes	193,059,760	193,059,760	93,790,570	89,784,907	(4,005,663)	192,806,620	(253,140)
5201	Blasting Permits	2,020	2,020	-	2,900	2,900	3,500	1,480
5202	Fire Reports	110	110	30	100	70	150	40
5203	Fireworks Permit	2,190	2,190	1,700	2,100	400	2,100	(90)
5204	Tank Abandonment	-	-	-	60	60	100	100
5205	Tank Permit Fees	14,190	14,190	8,940	9,155	215	15,000	810
5209	ROW Access Fees	4,500	4,500	-	-	-	10,755	6,255
5211	Merchant & General Privilege	270	270	560	25	(535)	100	(170)
5212	Liquor By Ounce	202,100	202,100	135,760	97,920	(37,840)	195,000	(7,100)
5215	Alcoholic Beverage License	10,000	10,000	5,710	4,500	(1,210)	10,500	500
5251	Beer Application Fees	17,300	17,300	7,280	11,625	4,345	25,000	7,700
5252	Beer Privilege Tax	71,690	71,690	57,970	53,273	(4,697)	67,000	(4,690)
5253	Beer Permit Publications	2,480	2,480	1,250	1,425	175	3,500	1,020
5254	Beer Permit Records Check	300	300	-	-	-	10	(290)
5255	Duplicate Beer Permits	370	370	260	134	(126)	370	-
5257	Alcohol Manufacturer Privilege Tax	1,000	1,000	3,330	-	(3,330)	1,000	-
5281	Pets in Restaurant Patio Permits	100	100	-	60	60	100	-
5282	Patio/Sidewalk Permit	2,400	2,400	-	-	-	1,500	(900)
5283	Short Term Rental Permit Fees	10,000	10,000	-	9,750	9,750	15,000	5,000
5289	Sale of Plans, Books & Reports	-	-	-	924	924	1,500	1,500
5291	Solicitation	-	-	-	151	151	175	175
5293	Street Vendor	290	290	100	275	175	500	210
5296	Background Check Fees	12,640	12,640	4,760	5,147	387	13,500	860
	Subtotal - Licenses & Permits	353,950	353,950	227,650	199,524	(28,126)	366,360	12,410
5319	Federal Grants	800,000	800,000	322,540	222,998	(99,542)	800,000	-
5321	State Shared Sales Tax	15,912,000	15,912,000	5,303,950	5,314,393	10,443	16,000,000	88,000
5322	Income Tax	4,600,000	4,600,000	-	-	-	2,300,000	(2,300,000)
5323	Beer Tax	83,790	83,790	44,610	44,333	(277)	82,000	(1,790)
5324	Alcoholic Beverage Tax	190,020	190,020	133,220	48,030	(85,190)	150,000	(40,020)
5326	Streets & Transportation Gas	344,110	344,110	174,540	118,373	(56,167)	355,000	10,890
5327	Excise Tax	950,000	950,000	-	-	-	775,000	(175,000)
5328	TVA - Gross Receipts	2,065,560	2,065,560	1,077,710	559,391	(518,319)	2,100,000	34,440
5329	State Contribution	445,800	445,800	-	-	-	445,800	-
5332	Telecommunications Sales Tax	439,060	439,060	146,350	147,445	1,095	435,000	(4,060)

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
5336	Telecommunications Privilege Tax	800	800	-	1	1	15,000	14,200
	Subtotal - Intergovernmental Revenue	25,831,140	25,831,140	7,202,920	6,454,964	(747,956)	23,457,800	(2,373,340)
5410	Market Square Rental	16,100	16,100	8,520	15,462	6,942	20,000	3,900
5412	Suit Expense - Taxes	411,990	411,990	112,130	200,545	88,415	450,000	38,010
5413	Recording & Collection	80	80	20	20	-	80	-
5416	Insurance Proceeds	-	-	-	18,371	18,371	25,000	25,000
5423	Accident Reports	80,000	80,000	24,290	25,043	753	55,000	(25,000)
5425	Officer Costs	126,910	126,910	34,030	77,418	43,388	150,000	23,090
5434	Codes Enforcement	110,640	110,640	54,420	79,122	24,702	135,000	24,360
5436	Lot Clearance Fees - Post 2012	135,260	135,260	45,730	117,031	71,301	175,000	39,740
5437	Interest - Lot Clearance Fees	32,830	32,830	8,450	48,911	40,461	57,000	24,170
5439	Prosecution Costs - Lot Clearance Fees	9,820	9,820	2,030	10,833	8,803	12,500	2,680
5441	Recreation Program Fees	91,000	91,000	99,510	43,144	(56,366)	100,000	9,000
5442	Inskip Pool Gate	59,050	59,050	26,250	28,527	2,277	55,000	(4,050)
5443	Ed Cothren Pool Gate	10,620	10,620	3,710	6,357	2,647	10,000	(620)
5444	Indoor Pool Fees and Rentals	19,320	19,320	12,600	8,354	(4,246)	21,000	1,680
5445	Team Registration Fees	94,360	94,360	46,480	38,645	(7,835)	100,000	5,640
5449	Summer Program Registration Fees	-	-	-	2,860	2,860	7,600	7,600
5451	Building and Shelter Revenues	106,550	106,550	46,690	39,763	(6,927)	100,000	(6,550)
5452	Parks and Field Rental Fees	22,320	22,320	16,450	22,535	6,085	34,000	11,680
5453	Lease of SKCC	48,780	48,780	28,300	11,585	(16,715)	32,000	(16,780)
5459	Parks and Recreation - Miscellaneous Fees	25,690	25,690	7,790	9,740	1,950	21,000	(4,690)
5461	Caswell Park League Concessions	10,520	10,520	4,660	12,111	7,451	40,000	29,480
5464	Caswell Park Gate Fee	18,470	18,470	11,470	8,647	(2,823)	16,000	(2,470)
5466	Inskip Pool Concessions	17,200	17,200	8,310	9,275	965	19,000	1,800
5467	Ed Cothren Pool Concessions	11,680	11,680	5,360	3,378	(1,982)	10,300	(1,380)
5491	Misc. Charges - Contractual Reimbursement	-	-	-	72,640	72,640	75,000	75,000
5492	Records Duplication Reimbursement	110	110	100	616	516	750	640
5499	Miscellaneous Charges for Service	2,430	2,430	-	400	400	1,500	(930)
	Subtotal - Charges for Service	1,461,730	1,461,730	607,300	911,333	304,033	1,722,730	261,000
5511	General Sessions Fines	17,470	17,470	4,300	-	(4,300)	10,000	(7,470)
5528	KPD - Automated Information	76,080	76,080	53,670	24,222	(29,448)	55,000	(21,080)
5531	Criminal Court Fines	105,780	105,780	52,310	40,565	(11,745)	100,000	(5,780)
5532	KPD - DARE	40	40	10	59	49	65	25
5580	Red Light Camera Fines	497,110	497,110	242,020	233,830	(8,190)	497,000	(110)
5582	Red Light Camera Fines - Municipal Court LC	33,160	33,160	13,900	13,169	(731)	29,000	(4,160)
	Subtotal - Fines & Forfeits	729,640	729,640	366,210	311,845	(54,365)	691,065	(38,575)
5603	Residential Parking Permits	780	780	-	-	-	10	(770)
5605	Gifts	-	40,000	-	-	-	-	(40,000)
5611	Interest On Investments	1,452,980	1,452,980	921,000	583,470	(337,530)	2,100,000	647,020
5616	Interest on Loans and Notes	6,450	6,450	-	-	-	-	(6,450)
5620	Lease & Rental Income	80,290	80,290	31,350	32,299	949	80,290	-
5630	Sale Of/And Loss Fixed Asset	107,000	107,000	4,430	61,250	56,820	107,000	-
5632	Sale of Surplus Property Tax Properties	12,000	12,000	-	-	-	5,000	(7,000)
5641	Abandoned Vehicles	-	-	-	300	300	5,000	5,000
5642	Equipment	25,820	25,820	7,890	28,691	20,801	45,000	19,180
5643	Non Equipment Sales	400	400	-	-	-	10	(390)
5666	Agency Contribution	10,000	10,000	360	40,000	39,640	40,000	30,000
5699	Miscellaneous Revenue	91,000	91,000	-	97,611	97,611	104,996	13,996
	Subtotal - Miscellaneous Revenue	1,786,720	1,826,720	965,030	843,621	(121,409)	2,487,306	660,586
5905	Transfer - Excess City Court Revenues	1,307,240	1,307,240	1,307,240	653,622	1,307,240	900,000	(407,240)
	Subtotal - Transfers	1,307,240	1,307,240	1,307,240	653,622	1,307,240	900,000	(407,240)
5688	Encumbrances Carried Forward	-	262,333	-	-	-	-	-
5998	Appropriated Fund Balance	6,565,000	9,921,500	-	-	-	-	-
	Subtotal - Other Financing Sources	6,565,000	10,183,833	-	-	-	-	-
		<u>\$ 237,660,180</u>	<u>\$ 244,937,846</u>		<u>\$ 99,159,816</u>		<u>\$ 222,431,881</u>	<u>\$ (2,138,299)</u>

City of Knoxville  
State Street Aid  
Balance Sheet - Fund 201  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	558,380
Investments . . . . .		683,650
Inventories . . . . .		575,672
Total Assets	\$	<u>1,817,702</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	126,476
Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(1,051,149)

Reserved for:

Nonspendable . . . . .	467,079
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	1,890,467
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	384,829
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Total fund balances	<u>1,691,226</u>
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Total liabilities and fund balances	\$	<u>1,817,702</u>
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City of Knoxville  
State Street Aid  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Intergovernmental -				
State -				
Other	6,631,170	2,298,897	(4,332,273)	34.67%
Other -				
Other-Interest and Dividends	22,000	(85)	(22,085)	-0.39%
<b>Total Revenue</b>	<u>\$ 6,653,170</u>	<u>2,298,812</u>	<u>(4,354,358)</u>	34.55%
<b>Expenditures:</b>				
Street Lighting	3,537,000	974,023	2,562,977	27.54%
<b>Non Operating</b>				
Transfers Out	3,116,170	2,375,938	740,232	76.25%
<b>Total Expenditures</b>	<u>\$ 6,653,170</u>	<u>3,349,961</u>	<u>3,303,209</u>	50.35%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (1,051,149)</u>		

City of Knoxville  
Projection of Current Year Revenue Collections  
Fund 201 - State Street Aid Fund  
As of December 31st

		July 1 - December 31st					Total Forecast for the FY	
Account Number	Account Name	Adopted Budget	Amended Budget	Six Month Forecast	Six Month Actual	Variance from Forecast	Year End Forecast	Variance from Amended Budget
5325	Gas & Motor Fuel Tax	\$ 6,631,170	6,631,170	2,210,390	2,298,897	88,507	6,631,170	-
5611	Interest On Investments	22,000	22,000	11,000	(85)	(11,085)	19,000	(3,000)
Total's		<u>\$ 6,653,170</u>	<u>6,653,170</u>	<u>2,221,390</u>	<u>2,298,812</u>	<u>77,422</u>	<u>6,650,170</u>	<u>(3,000)</u>

City of Knoxville  
Community Improvement Fund  
Balance Sheet - Fund 202  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	31,600
Total Assets	\$	<u>31,600</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	7,000
Total liabilities		<u>7,000</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		24,600

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	-
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Total fund balances	<u>24,600</u>
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Total liabilities and fund balances	\$	<u>31,600</u>
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City of Knoxville  
Community Improvement Fund  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Transfers	90,000	45,000	(45,000)	50.00%
Total Revenue	<u>\$ 90,000</u>	<u>45,000</u>	<u>(45,000)</u>	50.00%
<b>Expenditures:</b>				
Legislative	90,000	20,400	69,600	22.67%
Reserve	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>\$ 90,000</u>	<u>20,400</u>	<u>69,600</u>	22.67%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 24,600</u>		

**City of Knoxville**  
**Abandoned Vehicle Fund**  
**Balance Sheet - Fund 209**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	(322)
Investments . . . . .		614,098
Total Assets	\$	<u>613,776</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	6,486
Accrued liabilities . . . . .		2,749
Total liabilities		<u>9,235</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		17,827

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	774,267
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	(187,553)
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Total fund balances	<u>604,541</u>
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Total liabilities and fund balances	\$	<u>613,776</u>
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City of Knoxville  
Abandoned Vehicle Fund  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	443,920	197,585	(246,335)	44.51%
Other -				
Other-Interest and Dividends	10,100	5,748	(4,352)	56.91%
Other-Miscellaneous	399,000	211,610	(187,390)	53.04%
Total Revenue	<u>\$ 853,020</u>	<u>414,943</u>	<u>(438,077)</u>	48.64%
<b>Expenditures:</b>				
Fleet	853,020	397,116	455,904	46.55%
Total Expenditures	<u>\$ 853,020</u>	<u>397,116</u>	<u>455,904</u>	46.55%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 17,827</u>		

City of Knoxville  
Animal Control Fund  
Balance Sheet - Fund 211  
December 31, 2020

**Assets**

Investments . . . . .	697,815
Total Assets	<u>\$ 697,815</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	10,581

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	647,061
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	40,173
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Total fund balances	<u>697,815</u>
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Total liabilities and fund balances	<u>\$ 697,815</u>
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City of Knoxville  
Animal Control Fund  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Licenses & Permits	40,000	9,702	(30,298)	24.26%
Other -				
Other-Interest and Dividends	5,000	6,128	1,128	122.56%
Total Revenue	<u>\$ 45,000</u>	<u>15,830</u>	<u>(29,170)</u>	35.18%
<b>Expenditures:</b>				
Police	45,000	5,249	39,751	11.66%
Total Expenditures	<u>\$ 45,000</u>	<u>5,249</u>	<u>39,751</u>	11.66%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 10,581</u>		

City of Knoxville  
City Court  
Balance Sheet - Fund 213  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	3,070
Investments . . . . .		970,336
Total Assets	\$	<u>973,406</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	5,242
Accrued liabilities . . . . .		4,483
Due to other governments . . . . .		37,338
Total liabilities		<u>47,063</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(112,033)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	1,013,227
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	25,149
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Total fund balances	<u>926,343</u>
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Total liabilities and fund balances	\$	<u>973,406</u>
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City of Knoxville  
City Court  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Fines & Forfeits	2,351,030	969,480	(1,381,550)	41.24%
Other -				
Other-Interest and Dividends	22,680	13,037	(9,643)	57.48%
Other-Miscellaneous	13,670	6,174	(7,496)	45.16%
Total Revenue	<u>\$ 2,387,380</u>	<u>988,691</u>	<u>(1,398,689)</u>	41.41%
 <b>Expenditures:</b>				
Courts	2,387,380	1,100,724	1,286,656	46.11%
Total Expenditures	<u>\$ 2,387,380</u>	<u>1,100,724</u>	<u>1,286,656</u>	46.11%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (112,033)</u>		

City of Knoxville  
Projection of Current Year Revenue Collections  
Fund 213 - City Court  
As of December 31st

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
5521	City Court Fines	\$ 798,140	798,140	266,050	318,407	52,357	607,500	(190,640)
5522	City Court Costs	1,161,240	1,161,240	387,080	480,414	93,334	876,200	(285,040)
5524	Traffic School	35,570	35,570	11,860	21,525	9,665	36,300	730
5541	Local Litigation Tax	356,080	356,080	118,690	149,136	30,446	272,000	(84,080)
	Subtotal - Fines & Forfeits	<u>2,351,030</u>	<u>2,351,030</u>	<u>783,680</u>	<u>969,482</u>	<u>185,802</u>	<u>1,792,000</u>	<u>(559,030)</u>
5611	Interest On Investments	22,680	22,680	11,340	13,037	1,697	25,000	2,320
5699	Miscellaneous Revenue	13,670	13,670	6,840	6,174	(666)	13,670	-
	Subtotal - Miscellaneous Revenue	<u>36,350</u>	<u>36,350</u>	<u>18,180</u>	<u>19,211</u>	<u>1,031</u>	<u>38,670</u>	<u>2,320</u>
	Total Operating Revenues	<u>\$ 2,387,380</u>	<u>\$ 2,387,380</u>	<u>\$ 801,860</u>	<u>\$ 988,693</u>	<u>\$ 186,833</u>	<u>\$ 1,830,670</u>	<u>\$ (556,710)</u>



City of Knoxville  
City Inspections  
Balance Sheet - Fund 216  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(5,369)
Investments . . . . .		1,039,782
Total Assets	\$	<u>1,034,413</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	1,985
Accrued liabilities . . . . .		13,950
Total liabilities		<u>15,935</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		226,227

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	599,176
Assigned . . . . .	(19,560)

Unreserved:

Unassigned . . . . .	212,635
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Total fund balances	<u>1,018,478</u>
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Total liabilities and fund balances	\$	<u>1,034,413</u>
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City of Knoxville  
City Inspections  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Licenses & Permits	2,815,180	1,549,675	(1,265,505)	55.05%
Other -				
Other-Interest and Dividends	11,290	8,433	(2,857)	74.69%
Other-Miscellaneous	-	(3)	(3)	-
Other Financing Sources	101,390	-	(101,390)	-
 Total Revenue	 \$ 2,927,860	 1,558,105	 (1,369,755)	 53.22%
 <b>Expenditures:</b>				
Inspections	2,927,860	1,331,878	1,595,982	45.49%
 Total Expenditures	 \$ 2,927,860	 1,331,878	 1,595,982	 45.49%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 226,227		

City of Knoxville  
Projection of Current Year Revenue Collections  
Fund 216 - City Inspections  
As of December 31st

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
5210 Licenses		\$ 520	520	260	150	(110)	450	(70)
5221 Building		1,473,210	1,473,210	736,610	851,159	114,549	1,700,000	226,790
5222 Electrical		482,280	482,280	241,140	217,122	(24,018)	470,000	(12,280)
5223 Plumbing		314,850	314,850	157,430	211,791	54,361	330,000	15,150
5224 Mechanical		137,910	137,910	68,960	69,297	337	137,000	(910)
5225 Boiler		109,000	109,000	54,500	72,433	17,933	110,000	1,000
5226 Plans Review		267,410	267,410	133,710	109,077	(24,633)	250,000	(17,410)
5227 Signs		-	-	-	2,630	2,630	3,000	3,000
5234 Permit Fees		-	-	-	275	275	275	275
5236 BZA Fees		30,000	30,000	15,000	15,235	235	30,000	-
5289 Sale of Plans, Books & Reports		-	-	-	46	46	100	100
5294 Sundry Inspection		-	-	-	10	10	10	10
Subtotal - Fines & Forfeits		<u>2,815,180</u>	<u>2,815,180</u>	<u>1,407,610</u>	<u>1,549,225</u>	<u>141,615</u>	<u>3,030,835</u>	<u>215,655</u>
5611 Interest On Investments		11,290	11,290	5,650	8,433	2,783	11,300	10
5699 Miscellaneous Revenue		-	-	-	(3)	(3)	10	10
Subtotal - Miscellaneous Revenue		<u>11,290</u>	<u>11,290</u>	<u>5,650</u>	<u>8,430</u>	<u>2,780</u>	<u>11,310</u>	<u>20</u>
Total Operating Revenues		<u>\$ 2,826,470</u>	<u>\$ 2,826,470</u>	<u>\$ 1,413,260</u>	<u>\$ 1,557,655</u>	<u>\$ 144,395</u>	<u>\$ 3,042,145</u>	<u>\$ 215,675</u>

City of Knoxville  
Stormwater Funds - Consolidated (220)  
Balance Sheet  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	335,412
Investments . . . . .		1,119,329
Total Assets	\$	<u>1,454,741</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	5,764
Accrued liabilities . . . . .		65,491
Total liabilities		<u>71,255</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	261,962

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	1,086,619
Assigned . . . . .	-

**Unreserved:**

Unassigned . . . . .	34,905
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Total fund balances	<u>1,383,486</u>
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Total liabilities and fund balances	\$	<u>1,454,741</u>
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City of Knoxville  
Stormwater Funds - Consolidated (220)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Licenses & Permits	226,250	215,963	(10,287)	95.45%
Other -				
Other-Interest and Dividends	26,979	8,387	(18,592)	31.09%
Transfers	3,180,970	1,590,486	(1,590,484)	50.00%
Total Revenue	<u>\$ 3,434,199</u>	<u>1,814,836</u>	<u>(1,619,363)</u>	52.85%
<b>Expenditures:</b>				
Public Services	574,560	257,964	316,596	44.90%
Engineering	2,859,639	1,294,910	1,564,729	45.28%
Total Expenditures	<u>\$ 3,434,199</u>	<u>1,552,874</u>	<u>1,881,325</u>	45.22%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 261,962</u>		

City of Knoxville  
Solid Waste  
Balance Sheet - Fund 230  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(17,373)
Investments . . . . .		5,149,322
Accounts Receivable . . . . .		22,450
Total Assets	\$	<u>5,154,399</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	2,861
Accrued liabilities . . . . .		4,721
Total liabilities		<u>7,582</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		1,198,048

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	3,555,544
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	393,225
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Total fund balances	<u>5,146,817</u>
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Total liabilities and fund balances	\$	<u>5,154,399</u>
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City of Knoxville  
Solid Waste  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Intergovernmental -				
State -				
Other	20,000	-	(20,000)	-
Local	60,000	-	(60,000)	-
Charges for Service	1,610,000	848,593	(761,407)	52.71%
Other -				
Other-Interest and Dividends	80,000	41,756	(38,244)	52.20%
Other-Miscellaneous	125,000	28,582	(96,418)	22.87%
Transfers	8,133,210	4,066,608	(4,066,602)	50.00%
 Total Revenue	 \$ 10,028,210	 4,985,539	 (5,042,671)	 49.72%
 <b>Expenditures:</b>				
Engineering	10,028,210	3,787,491	6,240,719	37.77%
 Total Expenditures	 \$ 10,028,210	 3,787,491	 6,240,719	 37.77%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 1,198,048		

**City of Knoxville**  
**Miscellaneous Special Revenue Funds - Consolidated (240)**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ 4,400,424
Investments . . . . .	8,811,697
Accounts Receivable . . . . .	(600)
Notes receivable . . . . .	441,560
Due from Other Governments . . . . .	41,788
Total Assets	<u>\$ 13,694,869</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 19,450
Accrued liabilities . . . . .	984,163
Due to other funds . . . . .	18,829
Due to other governments . . . . .	7,349
Total liabilities	<u>1,029,791</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	(403,352)

Reserved for:

Nonspendable . . . . .	6,002
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	3,755,608
Committed . . . . .	2,217,630
Assigned . . . . .	2,257,779

Unreserved:

Unassigned . . . . .	4,831,411
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Total fund balances	<u>12,665,078</u>
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Total liabilities and fund balances	<u>\$ 13,694,869</u>
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**City of Knoxville**  
**Miscellaneous Special Revenue Funds - Consolidated (240)**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Intergovernmental -				
Federal	217,500	93,528	(123,972)	43.00%
State -				
Other	-	8,075	8,075	-
Local	131,230	-	(131,230)	-
Fines & Forfeits	1,178,160	556,524	(621,636)	47.24%
Charges for Service	300,230	115,280	(184,950)	38.40%
Other -				
Other-Interest and Dividends	381,634	61,604	(320,030)	16.14%
Other-Rents and Concessions	3,000	6,985	3,985	232.83%
Other-Miscellaneous	360,000	112,169	(247,831)	31.16%
Transfers	5,722,250	1,811,124	(3,911,126)	31.65%
Other Financing Sources	917,880	-	(917,880)	-
 Total Revenue	 \$ 9,211,884	 2,765,289	 (6,446,595)	 30.02%
 <b>Expenditures:</b>				
Mayor's Office	212,770	141,287	71,483	66.40%
Community Development	5,499,038	1,271,886	4,227,152	23.13%
Parks and Recreation	377,812	128,499	249,313	34.01%
Public Services	196,640	130,809	65,831	66.52%
Inspections	99,000	-	99,000	-
Police	1,602,574	658,778	943,796	41.11%
Fire	15,500	6,545	8,955	42.23%
Emergency Management	412,460	188,322	224,138	45.66%
Legislative	155,000	1,425	153,575	0.92%
<b>Non Operating</b>				
Transfers Out	641,090	641,090	-	100.00%
 Total Expenditures	 \$ 9,211,884	 3,168,641	 6,043,243	 34.40%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ (403,352)		

City of Knoxville  
House Grant  
Balance Sheet - Fund 263  
December 31, 2020

**Assets**

Investments . . . . .	281,673
Notes receivable . . . . .	343,416
Total Assets	<u>\$ 625,089</u>

**Liabilities and fund balances**

Liabilities:	
Accounts payable . . . . .	\$ 150
Accrued liabilities . . . . .	343,416
Total liabilities	<u>343,566</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	5,904

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	266,268
Committed . . . . .	-
Assigned . . . . .	-

**Unreserved:**

Unassigned . . . . .	9,351
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Total fund balances	<u>281,523</u>
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Total liabilities and fund balances	<u>\$ 625,089</u>
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City of Knoxville  
House Grant  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other -				
Other-Interest and Dividends	-	6,244	6,244	-
Other-Miscellaneous	-	33,920	33,920	-
<b>Total Revenue</b>	<u>\$ -</u>	<u>40,164</u>	<u>40,164</u>	-
<b>Expenditures:</b>				
Community Development	-	34,260	(34,260)	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>34,260</u>	<u>(34,260)</u>	-
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 5,904</u></u>		

City of Knoxville  
Home Grant  
Balance Sheet - Fund 264  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	472,040
Notes receivable . . . . .		9,141,353
Total Assets	\$	<u>9,613,393</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	10,123
Accrued liabilities . . . . .		9,991,225
Total liabilities		<u>10,001,348</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(387,955)

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	761,870

**Unreserved:**

Unassigned . . . . .	(761,870)
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Total fund balances	<u>(387,955)</u>
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Total liabilities and fund balances	\$	<u>9,613,393</u>
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City of Knoxville  
Home Grant  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Intergovernmental -				
Federal	1,097,110	-	(1,097,110)	-
Other -				
Other-Interest and Dividends	-	35,063	35,063	-
Other-Miscellaneous	500,000	346,861	(153,139)	69.37%
Other Financing Sources	761,870	-	(761,870)	-
 Total Revenue	 \$ 2,358,980	 381,924	 (1,977,056)	 16.19%
 <b>Expenditures:</b>				
Community Development	2,358,980	769,879	1,589,101	32.64%
 Total Expenditures	 \$ 2,358,980	 769,879	 1,589,101	 32.64%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ (387,955)		

**City of Knoxville  
Community Development  
Balance Sheet - Fund 290  
December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	(1,046,463)
Inventories . . . . .		47,857
Accounts Receivable . . . . .		288,919
Notes receivable . . . . .		1,634,216
Total Assets	\$	<u>924,529</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	43,728
Accrued liabilities . . . . .		<u>1,663,000</u>
Total liabilities		<u>1,706,728</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(830,056)

**Reserved for:**

Nonspendable . . . . .		47,857
Net Investment in Capital Assets . . . . .		-
Restricted . . . . .		(498,470)
Committed . . . . .		-
Assigned . . . . .		380,580

**Unreserved:**

Unassigned . . . . .		117,890
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Total fund balances		<u>(782,199)</u>
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Total liabilities and fund balances	\$	<u>924,529</u>
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City of Knoxville  
Community Development  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Federal	1,609,010	-	(1,609,010)	-
Other -				
Other-Interest and Dividends	-	10,060	10,060	-
Other-Miscellaneous	150,000	55,638	(94,362)	37.09%
Other Financing Sources	380,580	-	(380,580)	-
Total Revenue	<u>\$ 2,139,590</u>	<u>65,698</u>	<u>(2,073,892)</u>	3.07%
<b>Expenditures:</b>				
Community Development	2,139,590	895,754	1,243,836	41.87%
Total Expenditures	<u>\$ 2,139,590</u>	<u>895,754</u>	<u>1,243,836</u>	41.87%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ (830,056)</u></u>		

**City of Knoxville**  
**Debt Service Funds Consolidation - 300 Funds**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ 17,170,891
Investments . . . . .	39,348,719
Accounts Receivable . . . . .	233,136
Total Assets	<u>\$ 56,752,746</u>

**Liabilities and fund balances**

Liabilities:

Due to other governments . . . . .	2,586
Total liabilities	<u>\$ 2,586</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	\$ 3,572,298

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	50,771,984
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	2,405,878
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Total fund balances	<u>\$ 56,750,160</u>
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Total liabilities and fund balances	<u>\$ 56,752,746</u>
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City of Knoxville  
Debt Service Funds Consolidation - 300 Funds  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Property Taxes -				
Current	\$ 22,990,030	15,718,680	(7,271,350)	68.37%
Prior Years	624,800	268,718	(356,082)	43.01%
Other -				
Other-Interest and Dividends	441,890	435,202	(6,688)	98.49%
Other-Miscellaneous	144,120	2,744,115	2,599,995	1904.05%
Transfers	3,942,130	1,971,066	(1,971,064)	50.00%
<b>Total Revenue</b>	<b>\$ 28,142,970</b>	<b>21,137,781</b>	<b>(7,005,189)</b>	<b>75.11%</b>
<b>Expenditures:</b>				
Principal retirement	6,331,980	-	6,331,980	-
Interest and Other Costs	2,292,430	941,249	1,351,181	41.06%
Tax Increment Payments	2,461,660	47,334	2,414,326	1.92%
<b>Non Operating</b>				
Transfers Out	17,056,900	16,576,900	480,000	97.19%
<b>Total Expenditures</b>	<b>\$ 28,142,970</b>	<b>17,565,483</b>	<b>10,577,487</b>	<b>62.42%</b>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 3,572,298</u>		

**City of Knoxville**  
**General Obligation Debt Fund**  
**Balance Sheet - Fund 305**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	15,987,397
Investments . . . . .		39,348,719
Accounts Receivable . . . . .		233,136
Total Assets	\$	<u>55,569,252</u>

**Liabilities and fund balances**

Liabilities:

Due to other governments . . . . .	2,586
Total liabilities	<u>2,586</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	2,388,804

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	50,771,984
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	2,405,878
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Total fund balances	<u>55,566,666</u>
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Total liabilities and fund balances	<u>\$</u>	<u>55,569,252</u>
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City of Knoxville  
General Obligation Debt Fund  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Property Taxes -				
Current	\$ 22,990,030	15,718,680	(7,271,350)	68.37%
Prior Years	624,800	268,718	(356,082)	43.01%
Other -				
Other-Interest and Dividends	441,890	435,202	(6,688)	98.49%
Other-Miscellaneous	144,120	2,744,115	2,599,995	1904.05%
Transfers	1,480,470	740,238	(740,232)	50.00%
 Total Revenue	 \$ 25,681,310	 19,906,953	 (5,774,357)	 77.52%
 <b>Expenditures:</b>				
Courts	-	-	-	-
Principal retirement	6,331,980	-	6,331,980	-
Interest and Other Costs	2,292,430	941,249	1,351,181	41.06%
<b>Non Operating</b>				
Transfers Out	17,056,900	16,576,900	480,000	97.19%
 Total Expenditures	 \$ 25,681,310	 17,518,149	 8,163,161	 68.21%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 2,388,804		

City of Knoxville  
Tax Increment  
Balance Sheet - Fund 306  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	1,183,494
Total Assets	\$	<u>1,183,494</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	1,183,494

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	-
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Total fund balances	<u>1,183,494</u>
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Total liabilities and fund balances	<u>\$ 1,183,494</u>
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City of Knoxville  
Tax Increment  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Transfers	2,461,660	1,230,828	(1,230,832)	50.00%
Total Revenue	<u>\$ 2,461,660</u>	<u>1,230,828</u>	<u>(1,230,832)</u>	50.00%
<b>Expenditures:</b>				
Tax Increment Payments	2,461,660	47,334	2,414,326	1.92%
Total Expenditures	<u>\$ 2,461,660</u>	<u>47,334</u>	<u>2,414,326</u>	1.92%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 1,183,494</u>		

**City of Knoxville**  
**Capital Project Funds Consolidation - 400 Funds**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ (5,254,591)
Investments . . . . .	108,828,307
Inventories . . . . .	154,246
Accounts Receivable . . . . .	4,237,399
Prepaid Expenses . . . . .	1,183
Total Assets	<u>\$ 107,966,544</u>

**Liabilities and fund balances**

Liabilities:	
Accounts payable . . . . .	\$ 155,800
Accrued liabilities . . . . .	5,105,766
Total liabilities	<u>\$ 5,261,566</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	\$ 4,812,138

**Reserved for:**

Nonspendable . . . . .	155,429
Committed . . . . .	90,771,309
Assigned . . . . .	21,732,087

**Unreserved:**

Unassigned . . . . .	(14,765,985)
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Total fund balances	<u>\$ 102,704,978</u>
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Total liabilities and fund balances	<u>\$ 107,966,544</u>
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**City of Knoxville**  
**Capital Project Funds Consolidation - 400 Funds**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Intergovernmental -				
State -				
Other	800,000	-	(800,000)	-
Charges for Service	-	2,899	2,899	-
Other -				
Other-Interest and Dividends	-	811,207	811,207	-
Other-Miscellaneous	2,325,000	1,566,885	(758,115)	67.39%
Transfers	23,123,690	22,623,690	(500,000)	97.84%
Other Financing Sources	10,675,000	-	(10,675,000)	-
 Total Revenue	 \$ 36,923,690	 25,004,681	 (11,919,009)	 67.72%
 <b>Expenditures:</b>				
Mayor's Office	9,980,000	5,245,992	4,734,008	52.57%
Finance	321,600	136,290	185,310	42.38%
Information Systems	250,000	569,229	(319,229)	227.69%
Community Development	5,000,000	1,867,543	3,132,457	37.35%
South Knoxville Waterfront	-	-	-	-
Parks and Recreation	4,750,000	2,320,166	2,429,834	48.85%
Public Assembly Facilities	-	2,575,626	(2,575,626)	-
Public Services	885,000	80,700	804,300	9.12%
Street Lighting	-	51,320	(51,320)	-
Engineering	13,970,000	6,066,243	7,903,757	43.42%
Fleet	-	192,081	(192,081)	-
Police	641,090	1,087,353	(446,263)	169.61%
Fire	1,126,000	-	1,126,000	-
 Total Expenditures	 \$ 36,923,690	 20,192,543	 16,731,147	 54.69%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 4,812,138		

City of Knoxville  
Capital Projects Fund  
Balance Sheet - Fund 401  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	-
Investments . . . . .		106,439,218
Inventories . . . . .		154,246
Accounts Receivable . . . . .		4,092,152
Prepaid Expenses . . . . .		1,183
Total Assets	\$	<u>110,686,799</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	52,994
Accrued liabilities . . . . .		953,047
Total liabilities		<u>1,006,041</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		10,052,298
Reserved for:		
Nonspendable . . . . .		155,429
Net Investment in Capital Assets . . . . .		-
Restricted . . . . .		-
Committed . . . . .		88,354,965
Assigned . . . . .		11,994,866
Unreserved:		
Unassigned . . . . .		(876,800)

Total fund balances		<u>109,680,758</u>
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Total liabilities and fund balances	\$	<u>110,686,799</u>
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City of Knoxville  
Capital Projects Fund  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Intergovernmental -				
State -				
Other	800,000	-	(800,000)	-
Charges for Service	-	2,899	2,899	-
Other -				
Other-Interest and Dividends	-	783,182	783,182	-
Other-Miscellaneous	2,325,000	1,566,885	(758,115)	67.39%
Transfers	23,123,690	22,623,690	(500,000)	97.84%
Other Financing Sources	10,675,000	-	(10,675,000)	-
 Total Revenue	 \$ 36,923,690	 24,976,656	 (11,947,034)	 67.64%
 <b>Expenditures:</b>				
Mayor's Office	9,980,000	4,132,346	5,847,654	41.41%
Finance	321,600	136,290	185,310	42.38%
Information Systems	250,000	569,229	(319,229)	227.69%
Community Development	5,000,000	1,867,543	3,132,457	37.35%
Parks and Recreation	4,750,000	1,541,852	3,208,148	32.46%
Public Services	885,000	80,700	804,300	9.12%
Street Lighting	-	51,320	(51,320)	-
Engineering	13,970,000	5,964,961	8,005,039	42.70%
Fleet	-	192,081	(192,081)	-
Police	641,090	388,036	253,054	60.53%
Fire	1,126,000	-	1,126,000	-
 Total Expenditures	 \$ 36,923,690	 14,924,358	 21,999,332	 40.42%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 10,052,298		

**City of Knoxville**  
**Proprietary Funds Consolidation - 500 Funds**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ 12,371,360
Investments . . . . .	70,811,707
Inventories . . . . .	1,391,942
Accounts Receivable . . . . .	3,557,775
Prepaid Expenses . . . . .	83,959
Fixed Assets . . . . .	184,551,804
Total Assets	<u>\$ 272,768,547</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 2,855,058
Accrued liabilities . . . . .	4,253,950
Bonds & other debt . . . . .	95,734,463
Total liabilities	<u>\$ 102,843,471</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .	\$ 727,856
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Reserved for:

Nonspendable . . . . .	198,911
Net Investment in Capital Assets . . . . .	93,499,482
Restricted . . . . .	13,100,488
Committed . . . . .	1,327,049
Assigned . . . . .	7,838,610

Unreserved:

Unassigned . . . . .	53,232,680
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Total fund balances	<u>\$ 169,925,076</u>
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Total liabilities and fund balances	<u>\$ 272,768,547</u>
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**City of Knoxville**  
**Proprietary Funds Consolidation - 500 Funds**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Other Taxes	7,367,500	3,582,348	(3,785,152)	48.62%
Intergovernmental -				
Federal	4,932,390	1,945,269	(2,987,121)	39.44%
State -				
Other	11,346,540	10,734,723	(611,817)	94.61%
Local	1,500,000	724,120	(775,880)	48.27%
Fines & Forfeits	530,000	298,277	(231,723)	56.28%
Charges for Service	14,794,550	7,710,083	(7,084,467)	52.11%
Other -				
Other-Interest and Dividends	986,933	523,794	(463,139)	53.07%
Other-Rents and Concessions	960,000	611,033	(348,967)	63.65%
Other-Miscellaneous	559,710	171,752	(387,958)	30.69%
Transfers	19,198,820	9,450,908	(9,747,912)	49.23%
Other Financing Sources	1,381,850	-	(1,381,850)	-
 Total Revenue	 <u>\$ 63,558,293</u>	 <u>35,752,307</u>	 <u>(27,805,986)</u>	 56.25%
 <b>Expenditures:</b>				
Mayor's Office	-	40,000	(40,000)	-
Parks and Recreation	1,513,640	592,015	921,625	39.11%
Public Assembly Facilities	27,009,713	14,368,465	12,641,248	53.20%
Mass Transit	26,977,510	16,589,150	10,388,360	61.49%
Engineering	-	22,742	(22,742)	-
Parking Facilities	6,316,150	2,883,011	3,433,139	45.65%
Community Agency Grants	1,741,280	529,068	1,212,212	30.38%
 Total Expenditures	 <u>\$ 63,558,293</u>	 <u>35,024,451</u>	 <u>28,533,842</u>	 55.11%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 <u><u>\$ 727,856</u></u>		

**City of Knoxville**  
**Public Assembly Facilities - Consolidated (503)**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ 3,980,199
Investments . . . . .	5,157,770
Accounts Receivable . . . . .	205,216
Prepaid Expenses . . . . .	23,804
Fixed Assets . . . . .	10,915,404
Other Assets . . . . .	-
Total Assets	<u>\$ 20,282,393</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 375,279
Accrued liabilities . . . . .	<u>1,855,884</u>
Total liabilities	<u>2,231,163</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	(2,885,694)

Reserved for:

Nonspendable . . . . .	16,664
Net Investment in Capital Assets . . . . .	11,150,624
Restricted . . . . .	-
Committed . . . . .	1,327,049
Assigned . . . . .	1,032,150

Unreserved:

Unassigned . . . . .	7,410,437
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Total fund balances	<u>18,051,230</u>
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Total liabilities and fund balances	<u>\$ 20,282,393</u>
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City of Knoxville  
Public Assembly Facilities - Consolidated (503)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	3,290,860	1,555,768	(1,735,092)	47.28%
Other -				
Other-Interest and Dividends	185,539	40,077	(145,462)	21.60%
Other-Miscellaneous	356,940	135,790	(221,150)	38.04%
Transfers	2,666,640	1,358,325	(1,308,315)	50.94%
Other Financing Sources	1,627,150	-	(1,627,150)	-
<b>Total Revenue</b>	<b>\$ 8,127,129</b>	<b>3,089,960</b>	<b>(5,037,169)</b>	<b>38.02%</b>
<b>Expenditures:</b>				
Public Assembly Facilities	8,127,129	5,975,654	2,151,475	73.53%
<b>Total Expenditures</b>	<b>\$ 8,127,129</b>	<b>5,975,654</b>	<b>2,151,475</b>	<b>73.53%</b>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ (2,885,694)</u></u>		

City of Knoxville  
Public Assembly Facilities  
Balance Sheet - Fund 503  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(112,972)
Investments . . . . .		3,773,907
Fixed Assets . . . . .		10,915,404
Total Assets	\$	<u>14,576,339</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(1,534,909)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	11,150,624
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	1,032,150

Unreserved:

Unassigned . . . . .	3,928,474
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Total fund balances	<u>14,576,339</u>
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Total liabilities and fund balances	\$ <u>14,576,339</u>
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City of Knoxville  
Public Assembly Facilities  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other -				
Other-Interest and Dividends	185,539	28,081	(157,458)	15.13%
Other-Miscellaneous	304,000	601	(303,399)	0.20%
Transfers	478,580	(1,001,133)	(1,479,713)	-209.19%
Other Financing Sources	1,627,150	-	(1,627,150)	-
 Total Revenue	 \$ 2,595,269	 (972,451)	 (3,567,720)	 -37.47%
 <b>Expenditures:</b>				
Public Assembly Facilities	2,595,269	562,458	2,032,811	21.67%
 Total Expenditures	 \$ 2,595,269	 562,458	 2,032,811	 21.67%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ (1,534,909)		

City of Knoxville  
KCAC Operating  
Balance Sheet - Fund 503572  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	2,115,512
Accounts Receivable . . . . .		145,143
Prepaid Expenses . . . . .		17,546
Total Assets	\$	<u>2,278,201</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	326,695
Accrued liabilities . . . . .		<u>1,807,950</u>
Total liabilities		<u>2,134,645</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		773,259
Reserved for:		
Nonspendable . . . . .		7,436
Net Investment in Capital Assets . . . . .		-
Restricted . . . . .		-
Committed . . . . .		-
Assigned . . . . .		-
Unreserved:		
Unassigned . . . . .		(637,139)
Total fund balances		<u>143,556</u>
Total liabilities and fund balances	\$	<u>2,278,201</u>



City of Knoxville  
KCAC Operating  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	2,926,050	1,287,345	(1,638,705)	44.00%
Other -				
Other-Miscellaneous	38,300	132,737	94,437	346.57%
Transfers	1,284,560	1,422,706	138,146	110.75%
 Total Revenue	<u>\$ 4,248,910</u>	<u>2,842,788</u>	<u>(1,406,122)</u>	66.91%
 <b>Expenditures:</b>				
Public Assembly Facilities	4,248,910	2,069,529	2,179,381	48.71%
 Total Expenditures	<u>\$ 4,248,910</u>	<u>2,069,529</u>	<u>2,179,381</u>	48.71%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 773,259</u>		

City of Knoxville  
Chilhowee Park Operating  
Balance Sheet - Fund 503574  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	259,585
Accounts Receivable . . . . .		60,073
Prepaid Expenses . . . . .		6,258
Total Assets	\$	<u>325,916</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	48,584
Accrued liabilities . . . . .		22,934
Total liabilities		<u>71,518</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		371,894

Reserved for:

Nonspendable . . . . .	9,227
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	(126,723)
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Total fund balances	<u>254,398</u>
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Total liabilities and fund balances	\$	<u>325,916</u>
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City of Knoxville  
Chilhowee Park Operating  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	364,810	137,999	(226,811)	37.83%
Other -				
Other-Miscellaneous	14,640	2,452	(12,188)	16.75%
Transfers	903,500	851,752	(51,748)	94.27%
 Total Revenue	<u>\$ 1,282,950</u>	<u>992,203</u>	<u>(290,747)</u>	77.34%
 <b>Expenditures:</b>				
Public Assembly Facilities	1,282,950	620,309	662,641	48.35%
 Total Expenditures	<u>\$ 1,282,950</u>	<u>620,309</u>	<u>662,641</u>	48.35%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 371,894</u>		

**City of Knoxville**  
**Metro Parking - Consolidated (504)**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	499,194
Investments . . . . .		6,136,972
Accounts Receivable . . . . .		97,942
Fixed Assets . . . . .		23,637,277
Total Assets	\$	<u>30,371,385</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	231
Accrued liabilities . . . . .		<u>5,616</u>
Total liabilities		<u>5,847</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(235,630)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	24,273,892
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	1,873,020

Unreserved:

Unassigned . . . . .	4,454,256
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Total fund balances	<u>30,365,538</u>
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Total liabilities and fund balances	\$	<u>30,371,385</u>
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City of Knoxville  
Metro Parking - Consolidated (504)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Fines & Forfeits	530,000	298,277	(231,723)	56.28%
Charges for Service	2,656,820	1,432,574	(1,224,246)	53.92%
Other -				
Other-Interest and Dividends	75,000	61,175	(13,825)	81.57%
Other-Rents and Concessions	960,000	611,033	(348,967)	63.65%
Other-Miscellaneous	3,330	-	(3,330)	-
Other Financing Sources	1,271,850	-	(1,271,850)	-
 Total Revenue	<u>\$ 5,497,000</u>	<u>2,403,059</u>	<u>(3,093,941)</u>	43.72%
 <b>Expenditures:</b>				
Engineering	-	22,742	(22,742)	-
Parking Facilities	5,497,000	2,615,947	2,881,053	47.59%
 Total Expenditures	<u>\$ 5,497,000</u>	<u>2,638,689</u>	<u>2,858,311</u>	48.00%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (235,630)</u>		

City of Knoxville  
Knoxville Convention Center - Consolidated (506)  
Balance Sheet  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$ 5,831,616
Investments . . . . .	57,103,545
Inventories . . . . .	100,209
Accounts Receivable . . . . .	796,937
Prepaid Expenses . . . . .	51,330
Fixed Assets . . . . .	111,032,395
Total Assets	<u>\$ 174,916,032</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 475,561
Accrued liabilities . . . . .	295,234
Bonds & other debt . . . . .	95,734,463
Total liabilities	<u>96,505,258</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .	8,725,031
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Reserved for:

Nonspendable . . . . .	148,333
Net Investment in Capital Assets . . . . .	17,492,607
Restricted . . . . .	9,727,903
Committed . . . . .	-
Assigned . . . . .	900,000

Unreserved:

Unassigned . . . . .	41,416,900
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Total fund balances	<u>78,410,774</u>
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Total liabilities and fund balances	<u>\$ 174,916,032</u>
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City of Knoxville  
Knoxville Convention Center - Consolidated (506)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other Taxes	7,367,500	3,582,348	(3,785,152)	48.62%
Intergovernmental -				
State -				
Other	8,015,740	9,069,321	1,053,581	113.14%
Local	1,500,000	-	(1,500,000)	-
Charges for Service	5,567,430	3,053,898	(2,513,532)	54.85%
Other -				
Other-Interest and Dividends	725,394	419,641	(305,753)	57.85%
Other-Miscellaneous	199,340	30,158	(169,182)	15.13%
Transfers	3,618,200	1,798,609	(1,819,591)	49.71%
Other Financing Sources	(5,550,590)	-	5,550,590	-
<b>Total Revenue</b>	<b>\$ 21,443,014</b>	<b>17,953,975</b>	<b>(3,489,039)</b>	<b>83.73%</b>
<b>Expenditures:</b>				
Mayor's Office	-	40,000	(40,000)	-
Public Assembly Facilities	18,882,584	8,392,812	10,489,772	44.45%
Parking Facilities	819,150	267,064	552,086	32.60%
Community Agency Grants	1,741,280	529,068	1,212,212	30.38%
<b>Total Expenditures</b>	<b>\$ 21,443,014</b>	<b>9,228,944</b>	<b>12,214,070</b>	<b>43.04%</b>
<b>Excess (Deficiency) of Revenue Over/Under Expenditures</b>		<b>\$ 8,725,031</b>		

City of Knoxville  
KCC-Worlds Fair Park  
Balance Sheet - Fund 506001  
December 31, 2020

**Assets**

Investments . . . . .	1,296,302
Fixed Assets . . . . .	5,330,927
Total Assets	<u>\$ 6,627,229</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	(357,328)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	5,482,249
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	1,502,308
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Total fund balances	<u>6,627,229</u>
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Total liabilities and fund balances	<u>\$ 6,627,229</u>
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City of Knoxville  
KCC-Worlds Fair Park  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other Taxes	582,000	-	(582,000)	-
Other -				
Other-Interest and Dividends	40,000	8,890	(31,110)	22.23%
Other-Miscellaneous	165,230	-	(165,230)	-
Transfers	1,609,060	799,034	(810,026)	49.66%
Other Financing Sources	384,720	-	(384,720)	-
 Total Revenue	 \$ 2,781,010	 807,924	 (1,973,086)	 29.05%
 <b>Expenditures:</b>				
Public Assembly Facilities	2,781,010	1,165,252	1,615,758	41.90%
 Total Expenditures	 \$ 2,781,010	 1,165,252	 1,615,758	 41.90%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ (357,328)		

City of Knoxville  
KCC-Convention Cntr Operations  
Balance Sheet - Fund 506002  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	172,431
Investments . . . . .		895,883
Inventories . . . . .		100,209
Accounts Receivable . . . . .		768,965
Prepaid Expenses . . . . .		51,330
Total Assets	\$	<u>1,988,818</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	475,561
Accrued liabilities . . . . .		270,234
Total liabilities		<u>745,795</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(713,366)

**Reserved for:**

Nonspendable . . . . .	148,333
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	9,727,903
Committed . . . . .	-
Assigned . . . . .	900,000

**Unreserved:**

Unassigned . . . . .	(8,819,847)
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Total fund balances	<u>1,243,023</u>
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Total liabilities and fund balances	\$	<u>1,988,818</u>
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City of Knoxville  
KCC-Convention Cntr Operations  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other Taxes	1,618,000	-	(1,618,000)	-
Charges for Service	4,848,280	2,698,079	(2,150,201)	55.65%
Other -				
Other-Interest and Dividends	69,614	5,623	(63,991)	8.08%
Other-Miscellaneous	34,110	30,158	(3,952)	88.41%
Transfers	1,546,200	181,826	(1,364,374)	11.76%
 Total Revenue	 \$ 8,116,204	 2,915,686	 (5,200,518)	 35.92%
 <b>Expenditures:</b>				
Public Assembly Facilities	8,116,204	3,629,052	4,487,152	44.71%
 Total Expenditures	 \$ 8,116,204	 3,629,052	 4,487,152	 44.71%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ (713,366)		

City of Knoxville  
KCC-Convention Cntr Debt Service  
Balance Sheet - Fund 506003  
December 31, 2020

**Assets**

Investments . . . . .	53,607,182
Accounts Receivable . . . . .	27,972
Fixed Assets . . . . .	105,701,467
Total Assets	<u>\$ 159,336,621</u>

**Liabilities and fund balances**

Liabilities:	
Bonds & other debt . . . . .	95,734,463
Total liabilities	<u>95,734,463</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	9,719,291

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	12,010,358
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

**Unreserved:**

Unassigned . . . . .	41,872,509
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Total fund balances	<u>63,602,158</u>
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Total liabilities and fund balances	<u>\$ 159,336,621</u>
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City of Knoxville  
KCC-Convention Cntr Debt Service  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other Taxes	4,151,710	3,258,134	(893,576)	78.48%
Intergovernmental -				
State -				
Other	8,015,740	9,069,321	1,053,581	113.14%
Local	1,500,000	-	(1,500,000)	-
Other -				
Other-Interest and Dividends	600,000	391,040	(208,960)	65.17%
Other Financing Sources	(6,603,140)	-	6,603,140	-
 Total Revenue	 \$ 7,664,310	 12,718,495	 5,054,185	 165.94%
 <b>Expenditures:</b>				
Public Assembly Facilities	7,635,370	2,993,096	4,642,274	39.20%
Parking Facilities	28,940	6,108	22,832	21.11%
 Total Expenditures	 \$ 7,664,310	 2,999,204	 4,665,106	 39.13%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 9,719,291		

City of Knoxville  
KCC-Locust Street Garage  
Balance Sheet - Fund 506004  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	97,766
Investments . . . . .		1,304,177
Total Assets	\$	<u>1,401,943</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(208,881)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	1,610,824
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Total fund balances	<u>1,401,943</u>
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Total liabilities and fund balances	\$	<u>1,401,943</u>
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City of Knoxville  
KCC-Locust Street Garage  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	719,150	355,819	(363,331)	49.48%
Other -				
Other-Interest and Dividends	15,780	14,086	(1,694)	89.26%
Transfers	(262,550)	(317,830)	(55,280)	121.06%
Other Financing Sources	317,830	-	(317,830)	-
<b>Total Revenue</b>	<b>\$ 790,210</b>	<b>52,075</b>	<b>(738,135)</b>	<b>6.59%</b>
<b>Expenditures:</b>				
Parking Facilities	790,210	260,956	529,254	33.02%
<b>Total Expenditures</b>	<b>\$ 790,210</b>	<b>260,956</b>	<b>529,254</b>	<b>33.02%</b>
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ (208,881)</u></u>		

City of Knoxville  
KCC-Tourism Activities  
Balance Sheet - Fund 506005  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	127,895
Total Assets	\$	<u>127,895</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	127,895

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	-
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Total fund balances	<u>127,895</u>
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Total liabilities and fund balances	<u>\$ 127,895</u>
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City of Knoxville  
KCC-Tourism Activities  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other Taxes	1,015,790	324,214	(691,576)	31.92%
Transfers	725,490	332,749	(392,741)	45.87%
Total Revenue	<u>\$ 1,741,280</u>	<u>656,963</u>	<u>(1,084,317)</u>	37.73%
<b>Expenditures:</b>				
Community Agency Grants	1,741,280	529,068	1,212,212	30.38%
Total Expenditures	<u>\$ 1,741,280</u>	<u>529,068</u>	<u>1,212,212</u>	30.38%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 127,895</u>		

**City of Knoxville**  
**Mass Transit Funds - Consolidated (507)**  
**Balance Sheet**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$ 2,102,641
Investments . . . . .	2,042,187
Inventories . . . . .	1,277,404
Taxes Receivable . . . . .	-
Accounts Receivable . . . . .	2,457,680
Fixed Assets . . . . .	37,670,905
Total Assets	<u>\$ 45,550,817</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 1,867,969
Accrued liabilities . . . . .	2,082,281
Total liabilities	<u>3,950,250</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .	(4,800,494)
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Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	39,262,920
Restricted . . . . .	3,372,585
Committed . . . . .	-
Assigned . . . . .	3,926,740

Unreserved:

Unassigned . . . . .	(161,184)
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Total fund balances	<u>41,600,567</u>
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Total liabilities and fund balances	<u>\$ 45,550,817</u>
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City of Knoxville  
Mass Transit Funds - Consolidated (507)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Intergovernmental -				
Federal	4,932,390	1,945,269	(2,987,121)	39.44%
State -				
Other	3,330,800	1,665,402	(1,665,398)	50.00%
Local	-	724,120	724,120	-
Charges for Service	2,199,540	1,154,091	(1,045,449)	52.47%
Other -				
Other-Miscellaneous	100	5,804	5,704	5804.00%
Transfers	12,587,940	6,293,970	(6,293,970)	50.00%
Other Financing Sources	3,926,740	-	(3,926,740)	-
 Total Revenue	<u>\$ 26,977,510</u>	<u>11,788,656</u>	<u>(15,188,854)</u>	43.70%
 <b>Expenditures:</b>				
Mass Transit	26,977,510	16,589,150	10,388,360	61.49%
 Total Expenditures	<u>\$ 26,977,510</u>	<u>16,589,150</u>	<u>10,388,360</u>	61.49%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (4,800,494)</u>		

City of Knoxville  
City Golf Courses - Consolidated (508)  
Balance Sheet  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(34,780)
Investments . . . . .		371,233
Fixed Assets . . . . .		1,295,823
Total Assets	\$	<u>1,632,276</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(7,995)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	1,319,439
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	106,700

Unreserved:

Unassigned . . . . .	214,132
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Total fund balances	<u>1,632,276</u>
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Total liabilities and fund balances	\$ <u>1,632,276</u>
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City of Knoxville  
City Golf Courses - Consolidated (508)  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other -				
Other-Interest and Dividends	1,000	2,902	1,902	290.20%
Transfers	226,040	-	(226,040)	-
Other Financing Sources	106,700	-	(106,700)	-
 Total Revenue	<u>\$ 333,740</u>	<u>2,902</u>	<u>(330,838)</u>	0.87%
 <b>Expenditures:</b>				
Parks and Recreation	333,740	10,897	322,843	3.27%
 Total Expenditures	<u>\$ 333,740</u>	<u>10,897</u>	<u>322,843</u>	3.27%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (7,995)</u>		

City of Knoxville  
City Golf Courses  
Balance Sheet - Fund 508  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(34,780)
Investments . . . . .		371,233
Fixed Assets . . . . .		1,295,823
Total Assets	\$	<u>1,632,276</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	(7,995)

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	1,319,439
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	106,700

Unreserved:

Unassigned . . . . .	214,132
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Total fund balances	<u>1,632,276</u>
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Total liabilities and fund balances	\$ <u>1,632,276</u>
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City of Knoxville  
City Golf Courses  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Other -				
Other-Interest and Dividends	1,000	2,902	1,902	290.20%
Transfers	226,040	-	(226,040)	-
Other Financing Sources	106,700	-	(106,700)	-
 Total Revenue	<u>\$ 333,740</u>	<u>2,902</u>	<u>(330,838)</u>	0.87%
 <b>Expenditures:</b>				
Parks and Recreation	333,740	10,897	322,843	3.27%
 Total Expenditures	<u>\$ 333,740</u>	<u>10,897</u>	<u>322,843</u>	3.27%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ (7,995)</u>		

City of Knoxville  
Whittle Springs Golf Course  
Balance Sheet - Fund 508001  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	40,616
Inventories . . . . .		4,200
Prepaid Expenses . . . . .		4,413
Total Assets	\$	<u>49,229</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	343,690
Accrued liabilities . . . . .		<u>3,678</u>
Total liabilities		<u>347,368</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .	-
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Reserved for:

Nonspendable . . . . .	12,876
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	(311,015)
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Total fund balances	<u>(298,139)</u>
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Total liabilities and fund balances	\$	<u>49,229</u>
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City of Knoxville  
Whittle Springs Golf Course  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	443,500	241,881	(201,619)	54.54%
Transfers	100,000	-	(100,000)	-
<b>Total Revenue</b>	<u>\$ 543,500</u>	<u>241,881</u>	<u>(301,619)</u>	44.50%
<b>Expenditures:</b>				
Parks and Recreation	543,500	241,881	301,619	44.50%
<b>Total Expenditures</b>	<u>\$ 543,500</u>	<u>241,881</u>	<u>301,619</u>	44.50%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ -</u>		

City of Knoxville  
Knoxville Municipal Golf Course  
Balance Sheet - Fund 508002  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(48,127)
Inventories . . . . .		10,129
Prepaid Expenses . . . . .		4,413
Total Assets	\$	<u>(33,585)</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	(207,672)
Accrued liabilities . . . . .		11,258
Total liabilities		<u>(196,414)</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		(67,364)

**Reserved for:**

Nonspendable . . . . .	21,039
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

**Unreserved:**

Unassigned . . . . .	209,154
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Total fund balances	<u>162,829</u>
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Total liabilities and fund balances	\$	<u>(33,585)</u>
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City of Knoxville  
Knoxville Municipal Golf Course  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Charges for Service	636,400	271,872	(364,528)	42.72%
Total Revenue	<u>\$ 636,400</u>	<u>271,872</u>	<u>(364,528)</u>	42.72%
<b>Expenditures:</b>				
Parks and Recreation	636,400	339,236	297,164	53.31%
Total Expenditures	<u>\$ 636,400</u>	<u>339,236</u>	<u>297,164</u>	53.31%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ (67,364)</u></u>		

City of Knoxville  
Internal Services Funds Consolidation - 700 Funds  
Balance Sheet  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$ 2,859,673
Investments . . . . .	83,599,981
Inventories . . . . .	1,125,636
Accounts Receivable . . . . .	72,443
Fixed Assets . . . . .	11,140,838
Total Assets	<u>\$ 98,798,571</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$ 828,905
Accrued liabilities . . . . .	5,236,091
Due to other governments . . . . .	(2,531)
Bonds & other debt . . . . .	15,150,000
Total liabilities	<u>\$ 21,212,465</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	\$ 3,137,218

Reserved for:

Nonspendable . . . . .	1,129,322
Net Investment in Capital Assets . . . . .	10,240,334
Restricted . . . . .	3,294,427
Committed . . . . .	106,742
Assigned . . . . .	1,927,437

Unreserved:

Unassigned . . . . .	57,750,626
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Total fund balances	<u>\$ 77,586,106</u>
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Total liabilities and fund balances	<u>\$ 98,798,571</u>
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**City of Knoxville**  
**Internal Services Funds Consolidation - 700 Funds**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Charges for Service	41,388,310	20,910,630	(20,477,680)	50.52%
Other -				
Other-Interest and Dividends	858,940	761,091	(97,849)	88.61%
Other-Rents and Concessions	91,700	44,848	(46,852)	48.91%
Other-Miscellaneous	97,870	327,300	229,430	334.42%
Transfers	1,435,970	770,122	(665,848)	53.63%
Other Financing Sources	(349,820)	-	349,820	-
 Total Revenue	<u>\$ 43,522,970</u>	<u>22,813,991</u>	<u>(20,708,979)</u>	52.42%
 <b>Expenditures:</b>				
Finance	14,820	7,641	7,179	51.56%
Information Systems	1,001,200	379,832	621,368	37.94%
Benefits/Risk Management	28,185,419	12,945,607	15,239,812	45.93%
Public Assembly Facilities	34,610	7,027	27,583	20.30%
Public Services	2,020	840	1,180	41.58%
Engineering	299,470	129,045	170,425	43.09%
Fleet	9,963,121	4,307,100	5,656,021	43.23%
Police	610,080	279,691	330,389	45.84%
Fire	886,990	343,509	543,481	38.73%
Municipal Facilities	2,525,240	1,276,481	1,248,759	50.55%
 Total Expenditures	<u>\$ 43,522,970</u>	<u>19,676,773</u>	<u>23,846,197</u>	45.21%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 3,137,218</u></u>		

City of Knoxville  
Fleet Services  
Balance Sheet - Fund 702  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	1,558,959
Inventories . . . . .		1,125,636
Accounts Receivable . . . . .		(4,963)
Fixed Assets . . . . .		127,128
Total Assets	\$	<u>2,806,760</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	49,265
Accrued liabilities . . . . .		175,839
Due to other governments . . . . .		(2,531)
Total liabilities		<u>222,573</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		160,116

Reserved for:

Nonspendable . . . . .	1,129,322
Net Investment in Capital Assets . . . . .	151,929
Restricted . . . . .	827,240
Committed . . . . .	27,403
Assigned . . . . .	40,000

Unreserved:

Unassigned . . . . .	248,177
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Total fund balances	<u>2,584,187</u>
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Total liabilities and fund balances	\$	<u>2,806,760</u>
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City of Knoxville  
Fleet Services  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	9,286,300	4,676,153	(4,610,147)	50.36%
Other -				
Other-Interest and Dividends	65,271	-	(65,271)	-
Other-Miscellaneous	86,550	28,360	(58,190)	32.77%
Transfers	500,000	(249,998)	(749,998)	-50.00%
 Total Revenue	<u>\$ 9,938,121</u>	<u>4,454,515</u>	<u>(5,483,606)</u>	44.82%
 <b>Expenditures:</b>				
Fleet	9,938,121	4,294,399	5,643,722	43.21%
 Total Expenditures	<u>\$ 9,938,121</u>	<u>4,294,399</u>	<u>5,643,722</u>	43.21%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 160,116</u>		

City of Knoxville  
Fleet Services Capital Construction  
Balance Sheet - Fund 702001  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	545,118
Total Assets	\$	<u>545,118</u>

**Liabilities and fund balances**

Fund Balances:

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	500,000

Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	45,118
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Total fund balances	<u>545,118</u>
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Total liabilities and fund balances	<u>\$ 545,118</u>
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City of Knoxville  
Fleet Services Capital Construction  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Transfers	-	500,000	500,000	-
Total Revenue	<u>\$ -</u>	<u>500,000</u>	<u>500,000</u>	-
<b>Expenditures:</b>				
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	-
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 500,000</u></u>		

**City of Knoxville**  
**Fleet Service-Fleet Replacement**  
**Balance Sheet - Fund 702002**  
**December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	-
Investments . . . . .		52,578,288
Accounts Receivable . . . . .		41,606
Fixed Assets . . . . .		28,795,060
Total Assets	\$	<u>81,414,954</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	3,121
Accrued liabilities . . . . .		6,493
Total liabilities		<u>9,614</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	2,599,018

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	28,326,369
Restricted . . . . .	98,286
Committed . . . . .	2,249
Assigned . . . . .	1,545,630

**Unreserved:**

Unassigned . . . . .	48,833,788
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Total fund balances	<u>81,405,340</u>
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Total liabilities and fund balances	\$	<u>81,414,954</u>
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City of Knoxville  
Fleet Service-Fleet Replacement  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	8,013,980	4,028,799	(3,985,181)	50.27%
Other -				
Other-Interest and Dividends	-	454,163	454,163	-
Other-Miscellaneous	49,880	338,975	289,095	679.58%
Other Financing Sources	(2,829,870)	-	2,829,870	-
<b>Total Revenue</b>	<u>\$ 5,233,990</u>	<u>4,821,937</u>	<u>(412,053)</u>	92.13%
<b>Expenditures:</b>				
Fleet	5,233,990	2,222,919	3,011,071	42.47%
<b>Total Expenditures</b>	<u>\$ 5,233,990</u>	<u>2,222,919</u>	<u>3,011,071</u>	42.47%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 2,599,018</u>		

**City of Knoxville  
Risk Management  
Balance Sheet - Fund 704  
December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	(15,982)
Investments . . . . .		34,083,990
Accounts Receivable . . . . .		37,675
Fixed Assets . . . . .		2,333
Total Assets	\$	<u>34,108,016</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	212,230
Accrued liabilities . . . . .		5,032,114
Bonds & other debt . . . . .		<u>12,400,000</u>
Total liabilities		<u>17,644,344</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .		658,486
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Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	3,999
Restricted . . . . .	-
Committed . . . . .	59,969
Assigned . . . . .	38,900

Unreserved:

Unassigned . . . . .	15,702,318
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Total fund balances	<u>16,463,672</u>
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Total liabilities and fund balances	\$	<u>34,108,016</u>
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City of Knoxville  
Risk Management  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	6,233,280	3,316,311	(2,916,969)	53.20%
Other -				
Other-Interest and Dividends	343,169	323,827	(19,342)	94.36%
Other-Miscellaneous	1,320	292,177	290,857	22134.62%
Total Revenue	<u>\$ 6,577,769</u>	<u>3,932,315</u>	<u>(2,645,454)</u>	59.78%
<b>Expenditures:</b>				
Benefits/Risk Management	6,577,769	3,273,829	3,303,940	49.77%
Total Expenditures	<u>\$ 6,577,769</u>	<u>3,273,829</u>	<u>3,303,940</u>	49.77%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u>\$ 658,486</u>		

City of Knoxville  
KAT Risk Management  
Balance Sheet - Fund 704050  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	(208)
Investments . . . . .		2,906,003
Total Assets	\$	<u>2,905,795</u>

**Liabilities and fund balances**

Liabilities:		
Accounts payable . . . . .	\$	44
Accrued liabilities . . . . .		100,954
Bonds & other debt . . . . .		200,000
Total liabilities		<u>300,998</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		59,638

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

**Unreserved:**

Unassigned . . . . .	2,545,159
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Total fund balances	<u>2,604,797</u>
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Total liabilities and fund balances	\$	<u>2,905,795</u>
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City of Knoxville  
KAT Risk Management  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	350,040	172,807	(177,233)	49.37%
Other -				
Other-Interest and Dividends	30,000	25,517	(4,483)	85.06%
Total Revenue	<u>\$ 380,040</u>	<u>198,324</u>	<u>(181,716)</u>	52.19%
<b>Expenditures:</b>				
Benefits/Risk Management	380,040	138,686	241,354	36.49%
Total Expenditures	<u>\$ 380,040</u>	<u>138,686</u>	<u>241,354</u>	36.49%
Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 59,638</u></u>		

**City of Knoxville  
Health Care  
Balance Sheet - Fund 705  
December 31, 2020**

**Assets**

Cash & Cash Equivalents . . . . .	\$	250,542
Investments . . . . .		25,104,617
Accounts Receivable . . . . .		39,731
Total Assets	\$	<u>25,394,890</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	64,120
Accrued liabilities . . . . .		28,139
Bonds & other debt . . . . .		2,750,000
Total liabilities		<u>2,842,259</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues Over (Under) Expenditures . . . . .	917,212
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Reserved for:

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	-
Restricted . . . . .	-
Committed . . . . .	-
Assigned . . . . .	-

Unreserved:

Unassigned . . . . .	21,635,419
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Total fund balances	<u>22,552,631</u>
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Total liabilities and fund balances	\$ <u>25,394,890</u>
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City of Knoxville  
Health Care  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	20,550,450	10,001,128	(10,549,322)	48.67%
Other -				
Other-Interest and Dividends	420,000	238,924	(181,076)	56.89%
Other-Miscellaneous	10,000	35,336	25,336	353.36%
Transfers	627,200	313,602	(313,598)	50.00%
 Total Revenue	 \$ 21,607,650	 10,588,990	 (11,018,660)	 49.01%
 <b>Expenditures:</b>				
Benefits/Risk Management	21,607,650	9,671,778	11,935,872	44.76%
 Total Expenditures	 \$ 21,607,650	 9,671,778	 11,935,872	 44.76%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 917,212		

**City of Knoxville**  
**Equipment Replacement Fund**  
**Balance Sheet - Fund 706**  
**December 31, 2020**

**Assets**

Investments . . . . .	22,706,072
Fixed Assets . . . . .	11,011,377
Total Assets	<u>\$ 33,717,449</u>

**Liabilities and fund balances**

Liabilities:	
Accounts payable . . . . .	\$ 503,291
Total liabilities	<u>503,291</u>

**Fund Balances:**

Current Year Excess (Deficiency) of Revenues	
Over (Under) Expenditures . . . . .	1,156,790

**Reserved for:**

Nonspendable . . . . .	-
Net Investment in Capital Assets . . . . .	10,084,406
Restricted . . . . .	-
Committed . . . . .	19,369
Assigned . . . . .	1,848,537

**Unreserved:**

Unassigned . . . . .	20,105,056
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Total fund balances	<u>33,214,158</u>
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Total liabilities and fund balances	<u>\$ 33,717,449</u>
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**City of Knoxville**  
**Equipment Replacement Fund**  
**Schedule of Revenues & Expenditures - GAAP Basis**  
**For the Period Ended December 31, 2020**

	<u>Current Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>% of Budget</u>
<b>Revenue</b>				
Charges for Service	2,885,240	1,442,670	(1,442,570)	50.00%
Other -				
Other-Interest and Dividends	30,000	196,462	166,462	654.87%
Other-Miscellaneous	-	(28,573)	(28,573)	-
Transfers	308,770	706,518	397,748	228.82%
Other Financing Sources	(349,820)	-	349,820	-
 Total Revenue	<u>\$ 2,874,190</u>	<u>2,317,077</u>	<u>(557,113)</u>	80.62%
 <b>Expenditures:</b>				
Finance	14,820	7,641	7,179	51.56%
Information Systems	1,001,200	379,832	621,368	37.94%
Public Assembly Facilities	34,610	7,027	27,583	20.30%
Public Services	2,020	840	1,180	41.58%
Engineering	299,470	129,045	170,425	43.09%
Fleet	25,000	12,702	12,298	50.81%
Police	610,080	279,691	330,389	45.84%
Fire	886,990	343,509	543,481	38.73%
 Total Expenditures	<u>\$ 2,874,190</u>	<u>1,160,287</u>	<u>1,713,903</u>	40.37%
 Excess (Deficiency) of Revenue Over/Under Expenditures		<u><u>\$ 1,156,790</u></u>		

City of Knoxville  
City Buildings  
Balance Sheet - Fund 707  
December 31, 2020

**Assets**

Cash & Cash Equivalents . . . . .	\$	1,066,155
Investments . . . . .		1,705,301
Inventories . . . . .		-
Taxes Receivable . . . . .		-
Accounts Receivable . . . . .		-
Notes receivable . . . . .		-
Due from Other Governments . . . . .		-
Due from other funds . . . . .		-
Prepaid Expenses . . . . .		-
Fixed Assets . . . . .		-
Other Assets . . . . .		-
Total Assets	\$	<u>2,771,456</u>

**Liabilities and fund balances**

Liabilities:

Accounts payable . . . . .	\$	-
Accrued liabilities . . . . .		-
Due to other funds . . . . .		-
Due to other governments . . . . .		-
Deferred revenue . . . . .		-
Bonds & other debt . . . . .		-
Total liabilities		<u>-</u>

Fund Balances:

Current Year Excess (Deficiency) of Revenues		
Over (Under) Expenditures . . . . .		244,613
Reserved for:		
Nonspendable . . . . .		-
Net Investment in Capital Assets . . . . .		-
Restricted . . . . .		2,467,187
Committed . . . . .		-
Assigned . . . . .		-
Unreserved:		
Unassigned . . . . .		59,656
Total fund balances		<u>2,771,456</u>
Total liabilities and fund balances	\$	<u>2,771,456</u>

City of Knoxville  
City Buildings  
Schedule of Revenues & Expenditures - GAAP Basis  
For the Period Ended December 31, 2020

	Current Budget	Actual	Variance	% of Budget
<b>Revenue</b>				
Charges for Service	2,433,040	1,474,368	(958,672)	60.60%
Other -				
Other-Interest and Dividends	500	1,878	1,378	375.60%
Other-Rents and Concessions	91,700	44,848	(46,852)	48.91%
 Total Revenue	 \$ 2,525,240	 1,521,094	 (1,004,146)	 60.24%
 <b>Expenditures:</b>				
Municipal Facilities	2,525,240	1,276,481	1,248,759	50.55%
Total Expenditures	\$ 2,525,240	1,276,481	1,248,759	50.55%
 Excess (Deficiency) of Revenue Over/Under Expenditures		 \$ 244,613		