CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
12/31/22

FUND	FUND NAME	FUND Bal. 1/1/22	ACTUAL YTD INCOME 22	APPROP. INCOME 22	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 22	APPROP. EXPENSE 22	APPROP. BALANCE	% OF EXP	CASH Bal.12/31/22	RES FOR ENC	LESS ENC FUND BAL. 12/31/22	CASH FUND BAL. 12/31/21	Cash Diff from 2021	FUND	YTD CASH change
101	GENERAL	1,298,345	5,899,759	4,738,950	(1,160,809)	124%	4,851,869	6,017,800	1,165,931	81%	2,346,235	417,878	1,928,357	1,298,345	1,047,890	101	1,047,890
200	STREET	102,274	1,739,346	2,246,000	506,654	77%	1,812,712	2,351,100	538,388	77%	28,907	12,073	16,835	102,274	(73,366)	200	(73,366)
205	**STATE HIGHWAY**	47,099	42,881	43,850	969	98%	48,579	51,400	2,821	95%	41,402	-	41,402	47,099	(5,697)	205	(5,697)
210	**STREET SALES TAX**	54,317	80,067	81,000	933	99%	73,511	83,000	9,489	89%	60,873	-	60,873	54,317	6,556	210	6,556
220	INCOME TAX	425,000	6,008,240	4,312,000	(1,696,240)	139%	6,008,240	7,187,000	1,178,760	84%	425,000	3,338	421,662	425,000	-	220	-
225	HEALTH	436,426	392,456	342,050	(50,406)	115%	450,664	535,000	84,336	84%	378,217	1,851	376,366	436,426	(58,209)	225	(58,209)
230	PARK	135,636	910,205	1,746,650	836,445	52%	377,200	1,905,250	1,528,050	20%	668,642	525,958	142,684	135,636	533,006	230	533,006
232	REHAB ESCROW CDBG	18,528	5,093	26,000	20,908	20%	13,133	26,000	12,867	51%	10,488	-	10,488	18,528	(8,041)	232	(8,041)
233	COURT PROBATION	38,336	18,550	15,400	(3,150)	120%	18,641	27,800	9,159	67%	38,245	-	38,245	38,336	(91)	233	(91)
234	BMV REIMBURSEMENT	10,880	70	200	130	35%	-	1,500	1,500	0%	10,950	-	10,950	10,880	70	234	70
235	**LAW ENFORCEMENT TRUST**	20,267	8,124	5,000	(3,124)	162%	-	8,730	8,730	0%	28,391	-	28,391	20,267	8,124	235	8,124
236	COURT IDAT	27,281	2,469	2,000	(469)	123%	10,007	27,000	16,993	37%	19,743	2,500	17,243	27,281	(7,538)	236	(7,538)
237	COURT ENFORCE. & EDUC.	17,113	85	200	115	43%	-	700	700	0%	17,198	-	17,198	17,113	85	237	85
238	**DARE**	463	2,997	5,000	2,003	60%	1,969	5,000	3,031	39%	1,491	-	1,491	463	1,028	238	1,028
239	COURT COMPUTER	26,743	9,924	8,000	(1,924)	124%	5,175	14,000	8,825	37%	31,492	-	31,492	26,743	4,749	239	4,749
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	8,402	2,194	2,000	(194)	110%	469	1,500	1,031	31%	10,127	-	10,127	8,402	1,725	241	1,725
242	COURT IDAM	48,515	1,791	1,500	(291)	119%	-	5,500	5,500	0%	50,306	-	50,306	48,515	1,791	242	1,791
250	**CDBG GENERAL**	-	96,921	106,000	9,079	91%	96,921	106,000	9,079	91%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	213,080	217,000	3,920	98%	213,080	217,000	3,920	98%	725	-	725	725	-	251	-
253	**FIRE DAMAGE FUND**	51,974	20,273	50,000	29,728	41%	45,239	101,974	56,735	44%	27,007	-	27,007	51,974	(24,967)	253	(24,967)
275	**SPECIAL BOND RETIREMENT**	253,101	-	10	10	0%	-	1,000	1,000	0%	253,101	-	253,101	253,101	-	275	-
281	GENERAL BOND RET.-SSE	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	281	-
282	USDA - new	-	-	0	-	0%	-	0	0	0%	0	-	0	0	-	282	-
283	LOCAL CORONAVIRUS RELIEF FUND	-	-	0	-	0%	-	0	0	#DIV/0!	0	-	0	0	-	283	-
284	LOCAL FISCAL RECOVERY FUND	473,003	476,780	480,000	3,220	0%	949,783	953,003	3,220	100%	0	-	0	473,003	(473,003)	284	(473,003)
300	CAPITAL IMPROVEMENT	200,276	824,011	334,900	(489,111)	246%	592,702	1,062,900	470,198	56%	431,585	430,310	1,275	200,276	231,309	300	231,309
304	COURT CAPITAL IMPROVEMENT	84,282	9,377	9,000	(377)	104%	-	13,000	13,000	0%	93,659	-	93,659	84,282	9,377	304	9,377
352	SIDEWALK	1,281	21,998	15,300	(6,698)	144%	7,014	16,150	9,136	43%	16,265	-	16,265	1,281	14,984	352	14,984
353	**STREETS, ALLEYS & BASIN REHAB**	255,927	711,254	496,200	(215,054)	143%	539,797	554,500	14,703	97%	427,384	-	427,384	255,927	171,457	353	171,457
354	POLICE/COURT CONSTRUCTION	1,913,466	1,128,079	787,000	(341,079)	143%	499,536	608,500	108,964	82%	2,542,008	14,141	2,527,867	1,913,466	628,543	354	628,543
400	**SEWER**	168,484	1,343,912	1,446,000	102,088	93%	1,390,942	1,630,325	239,383	85%	121,454	17,177	104,277	168,484	(47,030)	400	(47,030)
401	SAN. SEWER CAP. IMPROV.	1,380,312	493,043	495,000	1,957	100%	594,405	618,600	24,195	96%	1,278,951	1,733	1,277,218	1,380,312	(101,362)	401	(101,362)
402	SEWER IMPROVEMENT FUND	506,890	366,833	432,000	65,167	85%	525,539	967,550	442,011	54%	348,184	31,061	317,123	506,890	(158,706)	402	(158,706)
500	**WATER**	396,929	1,859,941	1,831,000	(28,941)	102%	2,002,120	2,309,350	307,230	87%	254,749	38,843	215,906	396,929	(142,180)	500	(142,180)
501	**WATER ASSET MANAGEMENT**	185,608	204,000	210,000	6,000	97%	220,689	330,000	109,311	67%	168,919	41,162	127,757	185,608	(16,689)	501	(16,689)
502	WATER CAPITAL IMPROVEMENT	180,912	569,009	595,000	25,991	96%	669,334	715,300	45,966	94%	80,587	3,620	76,967	180,912	(100,325)	502	(100,325)
600	ELECTRIC & TELECOMMUNICATI	5,006,510	10,390,363	10,946,700	556,337	95%	10,574,123	12,587,400	2,013,277	84%	4,822,750	605,319	4,217,431	5,006,510	(183,760)	600	(183,760)
601	**LIGHT CUSTOMER DEPOSIT**	197,811	78,965	90,100	11,135	88%	84,923	113,000	28,077	75%	191,853	-	191,853	197,811	(5,958)	601	(5,958)
602	LIGHT DEBT RESERVE	146,384	1	100	99	1%	53,372	55,000	1,628	97%	93,013	-	93,013	146,384	(53,371)	602	(53,371)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	98,732	223,212	222,500	(712)	100%	216,274	252,800	36,526	86%	105,670	-	105,670	98,732	6,938	700	6,938
701	FIRE PENSION	130,443	223,212	222,500	(712)	100%	228,628	251,150	22,522	91%	125,028	-	125,028	130,443	(5,416)	701	(5,416)
702	POLICE EQUIPMENT	54,565	30,225	31,450	1,225	96%	19,664	24,000	4,336	82%	65,126	47	65,079	54,565	10,561	702	10,561
703	FIRE EQUIPMENT	137,920	167,566	151,500	(16,066)	111%	140,187	275,000	134,813	51%	165,299	105,724	59,576	137,920	27,379	703	27,379
705	SHADE TREE TRUST	10,902	3,574	4,000	426	89%	3,144	14,600	11,456	22%	11,332	-	11,332	10,902	429	705	429
706	**SHARING FUND**	26,619	24,891	26,200	1,309	95%	20,707	25,000	4,293	83%	30,802	-	30,802	26,619	4,183	706	4,183
710	MINI PARK TRUST	26,332	16	100	84	16%	1,365	3,000	1,635	45%	24,984	-	24,984	26,332	(1,348)	710	(1,348)
715	HOSPITALIZATION	616,253	2,331,917	1,710,000	(621,917)	136%	2,385,461	2,400,000	14,539	99%	562,709	-	562,709	616,253	(53,544)	715	(53,544)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**15,224,446**	**36,936,701**	**34,485,361**	**(2,451,340)**	107%	**35,747,118**	**44,454,882**	**8,707,764**	80%	**16,414,029**	**2,252,732**	**14,161,296**	**15,224,446**	**1,189,583**		1,189,583
	General Fund Encumb.	417,878															