CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
4/30/23

		FUND	ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH	RES FOR	LESS ENC FUND	CASH FUND	Cash Diff		YTD CASH
FUNI	FUND NAME	Bal. 1/1/23	INCOME 23	INCOME 23	BALANCE	INC	EXPENSE 23	EXPENSE 23	BALANCE	EXP	Bal.4/30/23	ENC	BAL. 4/30/23	BAL. 4/30/22	from 2022	JND	change
101	GENERAL	2,346,235	2,083,031	5,279,155	3,196,124	39%	2,034,676	7,623,700	5,589,024	27%	2,394,590	451,779	1,942,811	1,471,597	922,993	101	48,355
200	STREET	28,907	189,126	854,000	664,874	22%	158,037	880,550	722,513	18%	59,996	55,716	4,280	14,509	45,487	200	31,088
205	**STATE HIGHWAY**	41,402	12,770	43,200	30,430	30%	39,494	61,550	22,056	64%	14,678	12	14,666	34,011	(19,333)	205	(26,724)
210	**STREET SALES TAX**	60,873	20,017	81,000	60,983	25%	42,866	125,000	82,134	34%	38,024	28,056	9,969	54,608	(16,584)	210	(22,849)
220	INCOME TAX	425,000	2,088,719	5,002,000	2,913,281	42%	2,088,719	5,002,000	2,913,281	42%	425,000	92,377	332,623	331,791	93,209	220	-
225	HEALTH	378,217	207,986	341,250	133,264	61%	135,104	543,000	407,896	25%	451,099	39,438	411,661	385,995	65,104	225	72,882
230	PARK	668,642	299,618	1,114,400	814,782	27%	460,219	1,732,450	1,272,231	27%	508,041	240,403	267,638	517,736	(9,695)	230	(160,601)
232	REHAB ESCROW CDBG	10,488	-	25,000	25,000	0%	-	25,000	25,000	0%	10,488	-	10,488	23,271	(12,783)	232	-
233	COURT PROBATION	38,245	6,955	15,400	8,445	45%	16,420	26,000	9,580	63%	28,779	889	27,890	27,932	848	233	(9,466)
234	BMV REIMBURSEMENT	10,950	35	100	65	35%	-	1,500	1,500	0%	10,985	-	10,985	10,880	105	234	35
235	**LAW ENFORCEMENT TRUST**	28,391	84	5,000	4,916	2%	-	8,730	8,730	0%	28,475	-	28,475	25,013	3,461	235	84
236	COURT IDAT	19,743	1,390	2,000	610	69%	5,257	17,000	11,743	31%	15,875	4,348	11,527	18,611	(2,736)	236	(3,867)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	237	-
238	**DARE**	1,491	6,432	3,000	(3,432)	214%	-	4,400	4,400	0%	7,923	-	7,923	463	7,459	238	6,432
239	COURT COMPUTER	31,492	3,194	10,000	6,806	32%	163	14,000	13,837	1%	34,523	8,975	25,548	29,676	4,847	239	3,031
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	826	2,200	1,374	38%	547	1,500	953	36%	10,406	329	10,077	8,589	1,817	241	279
242	COURT IDAM	50,306	813	1,800	987	45%	-	5,500	5,500	0%	51,119	-	51,119	49,251	1,867	242	813
250	**CDBG GENERAL**	-	7,056	229,000	221,944	3%	7,056	229,000	221,944	3%	0	-	0	0	0	250	0
251	HOME PROGRAM	725	3,360	446,000	442,640	1%	3,360	446,000	442,640	1%	725	-	725	725	0	251	0
253	**FIRE DAMAGE FUND**	27,007	-	50,000	50,000	0%	-	77,007	77,007	0%	27,007	-	27,007	59,186	(32,178)	253	-
275	**SPECIAL BOND RETIREMENT**	253,101	8	100	92	8%	-	1,000	1,000	0%	253,109	-	253,109	253,101	8	275	8
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	-	-	0	-	0%	-	0	0	#DIV/0!	0	-	0	474,892	(474,892)	284	-
300	CAPITAL IMPROVEMENT	431,585	84,810	197,350	112,540	43%	41,027	624,900	583,873	7%	475,367	439,664	35,704	22,270	453,098	300	43,783
304	COURT CAPITAL IMPROVEMENT	93,659	3,165	9,000	5,835	35%	-	13,000	13,000	0%	96,824	-	96,824	86,958	9,866	304	3,165
352	SIDEWALK	16,265	7,778	16,325	8,547	48%	114	26,150	26,036	0%	23,928	889	23,039	9,203	14,725	352	7,663
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	251,485	681,920	430,435	37%	17,518	959,500	941,982	2%	661,352	535,005	126,347	501,032	160,320	353	233,967
354	POLICE/COURT CONSTRUCTION	2,542,008	398,866	837,300	438,434	48%	18,717	514,653	495,936	4%	2,922,158	46,037	2,876,121	2,301,826	620,332	354	380,150
400	**SEWER**	121,454	477,637	1,371,000	893,363	35%	449,556	1,492,375	1,042,819	30%	149,535	90,351	59,184	48,111	101,423	400	28,081
401	SAN. SEWER CAP. IMPROV.	1,278,951	166,058	495,000	328,942	34%	266,193	591,500	325,307	45%	1,178,816	22,222	1,156,593	1,197,153	(18,338)	401	(100,135)
402	SEWER IMPROVEMENT FUND	348,184	143,838	501,000	357,162	29%	210,647	633,150	422,503	33%	281,376	76,575	204,801	479,670	(198,294)	402	(66,809)
500	**WATER**	254,749	618,184	2,006,000	1,387,816	31%	653,810	2,258,500	1,604,690	29%	219,122	205,551	13,571	54,214	164,908	500	(35,626)
501	**WATER ASSET MANAGEMENT**	168,919	68,591	205,000	136,409	33%	43,050	317,500	274,450	14%	194,461	34,623	159,838	207,389	(12,928)	501	25,541
502	WATER CAPITAL IMPROVEMENT	80,587	101,395	315,000	213,605	32%	63,090	382,800	319,710	16%	118,892	85,309	33,583	145,288	(26,396)	502	38,305
600	ELECTRIC & TELECOMMUNICATI	4,822,750	3,418,139	10,463,200	7,045,061	33%	3,210,692	12,477,400	9,266,708	26%	5,030,197	1,037,748	3,992,448	3,577,935	1,452,262	600	207,447
601	**LIGHT CUSTOMER DEPOSIT**	191,853	29,450	80,200	50,750	37%	24,099	113,000	88,901	21%	197,204	-	197,204	192,736	4,469	601	5,351
602	LIGHT DEBT RESERVE	93,013	27	200	173	13%	-	93,213	93,213	0%	93,040	39,910	53,130	93,013	27	602	27
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	82,969	223,100	140,131	37%	74,232	325,900	251,668	23%	114,407	-	114,407	103,990	10,417	700	8,737
701	FIRE PENSION	125,028	82,969	222,600	139,631	37%	116,573	342,150	225,577	34%	91,424	-	91,424	129,090	(37,666)	701	(33,604)
702	POLICE EQUIPMENT	65,126	20,938	30,450	9,512	69%	17,526	40,500	22,974	43%	68,538	-	68,538	67,170	1,368	702	3,412
703	FIRE EQUIPMENT	165,299	77,866	235,500	157,634	33%	35,847	301,500	265,653	12%	207,317	202,596	4,721	80,300	127,017	703	42,018
705	SHADE TREE TRUST	11,332	1,169	4,000	2,831	29%	-	8,700	8,700	0%	12,501	-	12,501	11,917	584	705	1,169
706	**SHARING FUND**	30,802	8,174	26,200	18,026	31%	6,553	25,000	18,447	26%	32,422	-	32,422	30,375	2,047	706	1,620
710	MINI PARK TRUST	24,984	57	100	43	57%	-	3,000	3,000	0%	25,041	-	25,041	26,342	(1,301)	710	57
715	HOSPITALIZATION	562,709	791,334	2,665,000	1,873,666	30%	832,087	2,655,000	1,822,913	31%	521,957	-	521,957	463,652	58,305	715	(40,752)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**11,766,320**	**34,090,251**	**22,323,931**	35%	**11,073,252**	**41,025,478**	**29,952,226**	27%	**17,107,097**	**3,738,802**	**13,368,295**	**13,641,822**	**3,465,274**		693,067
	General Fund Encumb.	451,779															