CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
3/31/23

		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.3/31/23	ENC	BAL. 3/31/23	BAL. 3/31/22	from 2022	JND	change
101	GENERAL	2,346,235	1,141,200	5,279,155	4,137,955	22%	1,516,237	7,623,700	6,107,463	20%	1,971,198	512,206	1,458,993	999,403	971,796	101	(375,037)
200	STREET	28,907	145,887	854,000	708,113	17%	123,528	880,550	757,022	14%	51,266	10,714	40,552	88,976	(37,710)	200	22,359
205	**STATE HIGHWAY**	41,402	9,986	43,200	33,214	23%	32,662	61,550	28,888	53%	18,727	2,063	16,664	37,534	(18,807)	205	(22,676)
210	**STREET SALES TAX**	60,873	13,344	81,000	67,656	16%	-	125,000	125,000	0%	74,217	43,000	31,217	73,906	312	210	13,344
220	INCOME TAX	425,000	1,187,322	5,002,000	3,814,678	24%	1,187,322	5,002,000	3,814,678	24%	425,000	3,119	421,881	425,000	-	220	-
225	HEALTH	378,217	72,024	341,250	269,226	21%	96,773	543,000	446,227	18%	353,469	9,676	343,792	363,730	(10,261)	225	(24,749)
230	PARK	668,642	200,353	1,114,400	914,047	18%	435,493	1,732,450	1,296,957	25%	433,502	159,680	273,822	610,189	(176,687)	230	(235,140)
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	5,675	15,400	9,725	37%	13,917	26,000	12,083	54%	30,003	-	30,003	30,019	(16)	233	(8,242)
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	72	5,000	4,928	1%	-	8,730	8,730	0%	28,463	-	28,463	25,001	3,461	235	72
236	COURT IDAT	19,743	220	2,000	1,780	11%	2,734	17,000	14,266	16%	17,229	6,871	10,358	25,857	(8,628)	236	(2,514)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,148	50	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	2,243	10,000	7,757	22%	163	14,000	13,837	1%	33,572	8,975	24,597	28,624	4,948	239	2,080
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	551	2,200	1,649	25%	504	1,500	996	34%	10,174	372	9,802	8,712	1,462	241	47
242	COURT IDAM	50,306	548	1,800	1,252	30%	-	5,500	5,500	0%	50,855	-	50,855	49,046	1,808	242	548
250	**CDBG GENERAL**	-	-	229,000	229,000	0%	-	229,000	229,000	0%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	0	446,000	446,000	0%	-	446,000	446,000	0%	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	53,416	(26,408)	253	-
275	**SPECIAL BOND RETIREMENT**	253,101	5	100	95	5%	-	1,000	1,000	0%	253,105	-	253,105	253,101	5	275	5
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	55,621	197,350	141,729	28%	39,424	624,900	585,476	6%	447,781	431,664	16,117	235,301	212,480	300	16,196
304	COURT CAPITAL IMPROVEMENT	93,659	2,187	9,000	6,813	24%	-	13,000	13,000	0%	95,846	-	95,846	86,043	9,803	304	2,187
352	SIDEWALK	16,265	4,380	16,325	11,945	27%	3	26,150	26,147	0%	20,641	-	20,641	5,487	15,154	352	4,376
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	141,611	681,920	540,309	21%	14,518	959,500	944,982	2%	554,478	501,100	53,378	384,188	170,290	353	127,093
354	POLICE/COURT CONSTRUCTION	2,542,008	224,602	837,300	612,698	27%	12,520	514,653	502,134	2%	2,754,090	8,009	2,746,082	2,129,169	624,921	354	212,082
400	**SEWER**	121,454	364,529	1,371,000	1,006,471	27%	347,118	1,492,375	1,145,257	23%	138,865	45,038	93,827	132,947	5,918	400	17,411
401	SAN. SEWER CAP. IMPROV.	1,278,951	125,939	495,000	369,061	25%	244,181	591,500	347,319	41%	1,160,709	6,561	1,154,148	1,270,169	(109,460)	401	(118,242)
402	SEWER IMPROVEMENT FUND	348,184	97,613	501,000	403,387	19%	195,115	633,150	438,035	31%	250,682	41,664	209,018	490,624	(239,943)	402	(97,503)
500	**WATER**	254,749	464,821	2,006,000	1,541,179	23%	508,321	2,258,500	1,750,179	23%	211,248	131,802	79,446	336,238	(124,990)	500	(43,501)
501	**WATER ASSET MANAGEMENT**	168,919	52,088	205,000	152,912	25%	38,982	317,500	278,518	12%	182,025	16,731	165,294	212,465	(30,439)	501	13,106
502	WATER CAPITAL IMPROVEMENT	80,587	78,445	315,000	236,555	25%	47,323	382,800	335,477	12%	111,708	70,865	40,844	198,585	(86,877)	502	31,121
600	ELECTRIC & TELECOMMUNICATI	4,822,750	2,641,918	10,463,200	7,821,282	25%	2,356,073	12,477,400	10,121,328	19%	5,108,595	678,574	4,430,021	5,152,152	(43,557)	600	285,845
601	**LIGHT CUSTOMER DEPOSIT**	191,853	20,450	80,200	59,750	25%	16,915	113,000	96,085	15%	195,389	3,300	192,089	195,486	(97)	601	3,535
602	LIGHT DEBT RESERVE	93,013	16	200	184	8%	-	93,213	93,213	0%	93,029	-	93,029	93,013	16	602	16
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	45,000	223,100	178,100	20%	57,848	325,900	268,052	18%	92,822	-	92,822	83,211	9,611	700	(12,848)
701	FIRE PENSION	125,028	45,000	222,600	177,600	20%	92,153	342,150	249,997	27%	77,875	-	77,875	109,386	(31,511)	701	(47,153)
702	POLICE EQUIPMENT	65,126	5,937	30,450	24,513	19%	17,526	40,500	22,974	43%	53,537	-	53,537	48,375	5,162	702	(11,589)
703	FIRE EQUIPMENT	165,299	2,455	235,500	233,045	1%	33,613	301,500	267,887	11%	134,141	132,946	1,195	118,837	15,304	703	(31,158)
705	SHADE TREE TRUST	11,332	869	4,000	3,131	22%	-	8,700	8,700	0%	12,201	-	12,201	11,817	383	705	869
706	**SHARING FUND**	30,802	6,146	26,200	20,054	23%	4,553	25,000	20,447	18%	32,394	-	32,394	30,501	1,894	706	1,592
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	591,605	2,665,000	2,073,395	22%	616,564	2,655,000	2,038,436	23%	537,750	-	537,750	493,569	44,182	715	(24,959)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**7,757,183**	**34,090,251**	**26,333,068**	23%	**8,052,084**	**41,025,478**	**32,973,394**	20%	**16,119,128**	**2,824,930**	**13,294,199**	**15,446,974**	**672,154**		(294,901)
	General Fund Encumb.	512,206															