CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
9/30/23

FUND	FUND NAME	FUND Bal. 1/1/23	ACTUAL YTD INCOME 23	APPROP. INCOME 23	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 23	APPROP. EXPENSE 23	APPROP. BALANCE	% OF EXP	CASH Bal.8/31/23	RES FOR ENC	LESS ENC FUND BAL. 8/31/23	CASH FUND BAL. 8/31/22	Cash Diff from 2022	FUND	YTD CASH change
101	GENERAL	2,346,235	4,412,796	5,279,155	866,359	84%	4,730,532	7,623,700	2,893,168	62%	2,028,499	261,292	1,767,207	2,767,682	(739,183)	101	(317,737)
200	STREET	28,907	452,383	854,000	401,617	53%	393,194	880,550	487,356	45%	88,097	67,283	20,814	118,431	(30,334)	200	59,190
205	**STATE HIGHWAY**	41,402	31,117	43,200	12,083	72%	54,441	61,550	7,109	88%	18,078	2,109	15,969	31,888	(13,810)	205	(23,324)
210	**STREET SALES TAX**	60,873	60,050	81,000	20,950	74%	90,683	125,000	34,317	73%	30,240	6,500	23,741	70,517	(40,277)	210	(30,633)
220	INCOME TAX	425,000	3,966,356	5,002,000	1,035,644	79%	3,966,356	5,002,000	1,035,644	79%	425,000	39,646	385,354	425,000	-	220	-
225	HEALTH	378,217	371,104	341,250	(29,854)	109%	328,134	543,000	214,866	60%	421,187	16,690	404,497	507,561	(86,374)	225	42,970
230	PARK	668,642	456,040	1,114,400	658,360	41%	630,723	1,732,450	1,101,727	36%	493,959	227,051	266,908	715,523	(221,564)	230	(174,683)
232	REHAB ESCROW CDBG	10,488	7,037	25,000	17,963	28%	-	25,000	25,000	0%	17,525	-	17,525	10,488	7,037	232	7,037
233	COURT PROBATION	38,245	11,590	15,400	3,810	75%	18,451	26,000	7,549	71%	31,385	898	30,487	35,476	(4,091)	233	(6,861)
234	BMV REIMBURSEMENT	10,950	105	100	(5)	105%	-	1,500	1,500	0%	11,055	-	11,055	10,915	140	234	105
235	**LAW ENFORCEMENT TRUST**	28,391	204	5,000	4,796	4%	-	8,730	8,730	0%	28,595	-	28,595	25,126	3,469	235	204
236	COURT IDAT	19,743	1,862	2,000	138	93%	9,925	17,000	7,075	58%	11,680	3,000	8,680	22,682	(11,002)	236	(8,063)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,173	25	237	-
238	**DARE**	1,491	10,977	3,000	(7,977)	366%	106	4,400	4,294	2%	12,362	-	12,362	463	11,899	238	10,871
239	COURT COMPUTER	31,492	7,660	10,000	2,340	77%	8,965	14,000	5,035	64%	30,187	2,250	27,937	29,281	906	239	(1,305)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	1,801	2,200	399	82%	762	1,500	738	51%	11,166	114	11,052	9,739	1,427	241	1,039
242	COURT IDAM	50,306	1,569	1,800	231	87%	-	5,500	5,500	0%	51,875	-	51,875	49,637	2,239	242	1,569
250	**CDBG GENERAL**	-	29,054	229,000	199,946	13%	29,054	229,000	199,946	13%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	16,692	446,000	429,308	4%	16,692	446,000	429,308	4%	725	-	725	725	-	251	-
253	**FIRE DAMAGE FUND**	27,007	-	50,000	50,000	0%	17,576	77,007	59,431	23%	9,431	-	9,431	27,007	(17,576)	253	(17,576)
275	**SPECIAL BOND RETIREMENT**	253,101	26	100	74	26%	-	1,000	1,000	0%	253,126	-	253,126	253,101	26	275	26
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	0	-	284	-
300	CAPITAL IMPROVEMENT	431,585	142,398	197,350	54,952	72%	354,589	624,900	270,311	57%	219,394	146,192	73,202	206,883	12,511	300	(212,191)
304	COURT CAPITAL IMPROVEMENT	93,659	7,297	9,000	1,703	81%	-	13,000	13,000	0%	100,956	-	100,956	91,493	9,463	304	7,297
352	SIDEWALK	16,265	16,862	16,325	(537)	103%	3,117	26,150	23,033	12%	30,010	22,555	7,455	13,370	16,640	352	13,745
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	468,257	681,920	213,663	69%	618,376	959,500	341,124	64%	277,265	182,125	95,140	496,326	(219,061)	353	(150,120)
354	POLICE/COURT CONSTRUCTION	2,542,008	742,675	837,300	94,625	89%	105,385	514,653	409,269	20%	3,179,299	21,478	3,157,821	2,724,186	455,113	354	637,290
400	**SEWER**	121,454	1,100,881	1,371,000	270,119	80%	1,011,564	1,492,375	480,811	68%	210,771	72,735	138,037	124,453	86,318	400	89,318
401	SAN. SEWER CAP. IMPROV.	1,278,951	375,342	495,000	119,658	76%	485,382	591,500	106,118	82%	1,168,910	11,813	1,157,097	1,216,433	(47,523)	401	(110,040)
402	SEWER IMPROVEMENT FUND	348,184	444,615	501,000	56,385	89%	505,878	633,150	127,272	80%	286,921	25,946	260,975	315,386	(28,466)	402	(61,264)
500	**WATER**	254,749	1,441,192	2,006,000	564,808	72%	1,489,398	2,258,500	769,102	66%	206,543	172,564	33,979	249,550	(43,007)	500	(48,206)
501	**WATER ASSET MANAGEMENT**	168,919	153,799	205,000	51,201	75%	135,327	317,500	182,173	43%	187,391	84,369	103,022	157,250	30,142	501	18,472
502	WATER CAPITAL IMPROVEMENT	80,587	235,309	315,000	79,691	75%	213,370	382,800	169,430	56%	102,525	33,598	68,927	28,429	74,097	502	21,939
600	ELECTRIC & TELECOMMUNICATI	4,822,750	7,384,039	10,463,200	3,079,161	71%	7,494,723	12,477,400	4,982,677	60%	4,712,065	805,363	3,906,702	4,933,167	(221,101)	600	(110,684)
601	**LIGHT CUSTOMER DEPOSIT**	191,853	65,850	80,200	14,350	82%	76,815	113,000	36,185	68%	180,888	-	180,888	194,837	(13,949)	601	(10,965)
602	LIGHT DEBT RESERVE	93,013	83	200	117	42%	7,632	93,213	85,581	8%	85,464	32,278	53,187	93,013	(7,549)	602	(7,549)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	177,575	223,100	45,525	80%	160,971	325,900	164,929	49%	122,273	-	122,273	110,354	11,920	700	16,603
701	FIRE PENSION	125,028	177,575	222,600	45,025	80%	252,458	342,150	89,692	74%	50,145	-	50,145	139,511	(89,367)	701	(74,883)
702	POLICE EQUIPMENT	65,126	31,049	30,450	(599)	102%	18,671	40,500	21,829	46%	77,504	-	77,504	65,866	11,638	702	12,378
703	FIRE EQUIPMENT	165,299	256,205	235,500	(20,705)	109%	242,628	301,500	58,872	80%	178,876	29,785	149,091	193,618	(14,742)	703	13,577
705	SHADE TREE TRUST	11,332	2,674	4,000	1,326	67%	1,370	8,700	7,330	16%	12,636	2,500	10,136	13,241	(605)	705	1,304
706	**SHARING FUND**	30,802	18,277	26,200	7,923	70%	14,953	25,000	10,047	60%	34,126	-	34,126	31,029	3,097	706	3,324
710	MINI PARK TRUST	24,984	129	100	(29)	129%	-	3,000	3,000	0%	25,113	-	25,113	26,349	(1,236)	710	129
715	HOSPITALIZATION	562,709	1,927,634	2,665,000	737,366	72%	1,977,976	2,655,000	677,024	75%	512,368	-	512,368	545,930	(33,563)	715	(50,342)
800	BICENTENNIAL TRUST	322	0	1	1	%		0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**25,008,138**	**34,090,251**	**9,082,113**	73%	**25,466,177**	**41,025,478**	**15,559,301**	62%	**15,955,990**	**2,270,136**	**13,685,854**	**17,102,268**	**(1,146,278)**		(458,039)
	General Fund Encumb.	261,292															