CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
10/31/23

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.10/31/23	RES FOR ENC	LESS ENC FUND BAL. 10/31/23	CASH FUND BAL. 10/31/22	Cash Diff from 2022	JND	YTD CASH change
101	GENERAL	2,346,235	4,830,612	5,279,155	448,543	92%	5,159,206	7,719,200	2,559,994	67%	2,017,641	243,811	1,773,830	2,519,159	(501,518)	101	(328,594)
200	STREET	28,907	507,377	854,000	346,623	59%	450,359	880,550	430,191	51%	85,925	48,750	37,176	132,620	(46,694)	200	57,018
205	**STATE HIGHWAY**	41,402	35,126	43,200	8,074	81%	56,550	61,550	5,000	92%	19,978	2,063	17,915	34,263	(14,285)	205	(21,424)
210	**STREET SALES TAX**	60,873	66,722	81,000	14,278	82%	91,127	125,000	33,873	73%	36,468	6,055	30,413	83,417	(46,950)	210	(24,405)
220	INCOME TAX	425,000	4,312,514	5,002,000	689,486	86%	4,312,514	5,002,000	689,486	86%	425,000	27,356	397,644	425,000	(0)	220	(0)
225	HEALTH	378,217	382,964	341,250	(41,714)	112%	354,544	543,000	188,456	65%	406,637	9,858	396,778	447,760	(41,124)	225	28,420
230	PARK	668,642	463,292	1,114,400	651,108	42%	690,199	1,732,450	1,042,251	40%	441,735	167,955	273,780	607,714	(165,979)	230	(226,907)
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	13,414	15,400	1,986	87%	18,648	26,000	7,352	72%	33,011	766	32,246	37,482	(4,470)	233	(5,234)
234	BMV REIMBURSEMENT	10,950	105	100	(5)	105%	-	1,500	1,500	0%	11,055	-	11,055	10,950	105	234	105
235	**LAW ENFORCEMENT TRUST**	28,391	216	5,000	4,784	4%	-	8,730	8,730	0%	28,607	-	28,607	25,176	3,431	235	216
236	COURT IDAT	19,743	1,940	2,000	60	97%	9,925	17,000	7,075	58%	11,758	3,000	8,758	21,330	(9,573)	236	(7,985)
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	1,099	11,263	238	10,871
239	COURT COMPUTER	31,492	8,620	10,000	1,380	86%	8,965	14,000	5,035	64%	31,147	2,250	28,897	30,182	965	239	(345)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	2,031	2,200	169	92%	806	1,500	695	54%	11,353	71	11,282	9,914	1,438	241	1,226
242	COURT IDAM	50,306	1,719	1,800	81	96%	-	5,500	5,500	0%	52,026	-	52,026	50,004	2,022	242	1,719
250	**CDBG GENERAL**	-	47,054	229,000	181,946	21%	47,054	229,000	181,946	21%	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	-
252	OHIO HOUSING TRUST FUND	-	19,080	25,000	5,920	76%	-	25,000	25,000	0%	19,080	19,080	0	0	19,080	252	19,080
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	29	100	71	29%	-	1,000	1,000	0%	253,129	-	253,129	253,101	29	275	29
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	152,645	197,350	44,705	77%	357,281	624,900	267,619	57%	226,949	143,500	83,449	411,422	(184,473)	300	(204,636)
304	COURT CAPITAL IMPROVEMENT	93,659	8,178	9,000	822	91%	-	13,000	13,000	0%	101,837	-	101,837	92,346	9,491	304	8,178
352	SIDEWALK	16,265	18,055	16,325	(1,730)	111%	25,450	26,150	700	97%	8,870	222	8,647	14,438	(5,569)	352	(7,395)
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	506,828	681,920	175,092	74%	621,376	959,500	338,124	65%	312,837	179,125	133,712	411,915	(99,078)	353	(114,548)
354	POLICE/COURT CONSTRUCTION	2,542,008	803,852	837,300	33,448	96%	114,511	514,653	400,142	22%	3,231,349	16,812	3,214,537	2,779,169	452,179	354	689,340
400	**SEWER**	121,454	1,228,544	1,371,000	142,456	90%	1,119,556	1,492,375	372,819	75%	230,442	57,617	172,825	119,225	111,217	400	108,988
401	SAN. SEWER CAP. IMPROV.	1,278,951	417,533	495,000	77,467	84%	490,030	591,500	101,470	83%	1,206,454	7,166	1,199,289	1,252,884	(46,430)	401	(72,497)
402	SEWER IMPROVEMENT FUND	348,184	476,488	501,000	24,512	95%	517,210	633,150	115,940	82%	307,463	19,982	287,481	325,772	(18,310)	402	(40,722)
500	**WATER**	254,749	1,602,374	2,006,000	403,626	80%	1,676,969	2,258,500	581,531	74%	180,155	123,532	56,622	285,313	(105,158)	500	(74,594)
501	**WATER ASSET MANAGEMENT**	168,919	171,230	205,000	33,770	84%	144,060	317,500	173,440	45%	196,089	75,772	120,317	168,247	27,842	501	27,170
502	WATER CAPITAL IMPROVEMENT	80,587	261,181	315,000	53,819	83%	291,364	382,800	91,436	76%	50,403	26,412	23,991	44,614	5,789	502	(30,184)
600	ELECTRIC & TELECOMMUNICATI	4,822,750	8,235,607	10,463,200	2,227,593	79%	8,368,266	12,527,400	4,159,134	67%	4,690,091	785,272	3,904,819	5,020,491	(330,401)	600	(132,659)
601	**LIGHT CUSTOMER DEPOSIT**	191,853	73,050	80,200	7,150	91%	87,177	113,000	25,823	77%	177,727	6,000	171,727	193,787	(16,060)	601	(14,127)
602	LIGHT DEBT RESERVE	93,013	92	200	108	46%	7,632	93,213	85,581	8%	85,474	32,278	53,196	93,013	(7,540)	602	(7,540)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	192,575	223,100	30,525	86%	178,179	325,900	147,721	55%	120,066	-	120,066	107,239	12,827	700	14,396
701	FIRE PENSION	125,028	192,575	222,600	30,025	87%	277,402	342,150	64,748	81%	40,200	-	40,200	137,802	(97,602)	701	(84,828)
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	296,978	235,500	(61,478)	126%	279,639	396,500	116,861	71%	182,638	22,560	160,078	173,718	8,919	703	17,339
705	SHADE TREE TRUST	11,332	2,964	4,000	1,036	74%	4,293	8,700	4,407	49%	10,003	-	10,003	11,151	(1,148)	705	(1,329)
706	**SHARING FUND**	30,802	20,340	26,200	5,860	78%	17,953	25,000	7,047	72%	33,189	-	33,189	31,150	2,039	706	2,387
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	2,124,092	2,665,000	540,908	80%	2,165,313	2,655,000	489,687	82%	521,489	-	521,489	553,097	(31,608)	715	(41,220)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**27,543,880**	**34,115,251**	**6,571,371**	81%	**27,996,604**	**41,290,978**	**13,294,374**	68%	**15,961,305**	**2,027,264**	**13,934,042**	**17,066,751**	**(1,105,446)**		(452,724)
	General Fund Encumb.	243,811															