CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
12/31/23

		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.12/31/23	ENC	BAL. 12/31/23	BAL. 12/31/22	from 2022	JND	change
101	GENERAL	2,346,235	5,739,671	5,279,155	(460,516)	109%	6,184,826	7,719,200	1,534,374	80%	1,901,081	98,573	1,802,507	2,346,235	(445,155)	101	(445,155)
200	STREET	28,907	614,331	854,000	239,669	72%	584,853	880,550	295,698	66%	58,386	965	57,421	28,907	29,478	200	29,478
205	**STATE HIGHWAY**	41,402	42,946	43,200	254	99%	60,759	61,550	791	99%	23,589	-	23,589	41,402	(17,813)	205	(17,813)
210	**STREET SALES TAX**	60,873	80,067	81,000	933	99%	112,903	125,000	12,097	90%	28,037	-	28,037	60,873	(32,836)	210	(32,836)
220	INCOME TAX	425,000	5,026,937	5,002,000	(24,937)	100%	4,946,937	5,002,000	55,063	99%	505,000	1,045	503,955	425,000	80,000	220	80,000
225	HEALTH	378,217	391,743	341,250	(50,493)	115%	432,672	543,000	110,328	80%	337,288	3,326	333,962	378,217	(40,929)	225	(40,929)
230	PARK	668,642	1,154,266	1,114,400	(39,866)	104%	1,706,338	1,807,450	101,112	94%	116,571	37,053	79,518	668,642	(552,071)	230	(552,071)
232	REHAB ESCROW CDBG	10,488	11,979	25,000	13,021	48%	-	25,000	25,000	0%	22,467	-	22,467	10,488	11,979	232	11,979
233	COURT PROBATION	38,245	16,316	15,400	(916)	106%	19,172	26,000	6,828	74%	35,389	138	35,250	38,245	(2,856)	233	(2,856)
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	28,391	216	235	216
236	COURT IDAT	19,743	2,078	2,000	(78)	104%	9,925	17,000	7,075	58%	11,896	3,000	8,896	19,743	(7,847)	236	(7,847)
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	237	-
238	**DARE**	1,491	11,686	3,000	(8,686)	390%	106	4,400	4,294	2%	13,071	-	13,071	1,491	11,580	238	11,580
239	COURT COMPUTER	31,492	10,112	10,000	(112)	101%	10,715	14,000	3,285	77%	30,889	-	30,889	31,492	(603)	239	(603)
240	UNCLAIMED MONIES	2,856	-	0	-	0%	-	500	500	0%	2,856	-	2,856	2,856	-	240	-
241	POLICE COMPUTER	10,127	2,416	2,200	(216)	110%	892	1,500	608	59%	11,652	-	11,652	10,127	1,524	241	1,524
242	COURT IDAM	50,306	2,020	1,800	(220)	112%	-	5,500	5,500	0%	52,326	-	52,326	50,306	2,020	242	2,020
250	**CDBG GENERAL**	-	50,314	229,000	178,686	22%	50,314	229,000	178,686	22%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	97,042	446,000	348,958	22%	97,042	446,000	348,958	22%	725	-	725	725	-	251	-
252	OHIO HOUSING TRUST FUND	-	25,000	25,000	-	100%	25,000	25,000	0	100%	0	-	0	0	-	252	-
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	33	100	67	33%	-	1,000	1,000	0%	253,134		253,134	253,101	33	275	33
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	171,831	197,350	25,519	87%	370,870	624,900	254,030	59%	232,546	175,123	57,423	431,585	(199,039)	300	(199,039)
304	COURT CAPITAL IMPROVEMENT	93,659	9,575	9,000	(575)	106%	-	13,000	13,000	0%	103,234	-	103,234	93,659	9,575	304	9,575
352	SIDEWALK	16,265	20,289	16,325	(3,964)	124%	25,672	26,150	478	98%	10,881	-	10,881	16,265	(5,383)	352	(5,383)
353	**STREETS, ALLEYS & BASIN REHAB**	427,384	579,047	681,920	102,873	85%	749,771	959,500	209,729	78%	256,661	59,043	197,617	427,384	(170,723)	353	(170,723)
354	POLICE/COURT CONSTRUCTION	2,542,008	918,394	837,300	(81,094)	110%	452,927	514,653	61,726	88%	3,007,475	12,910	2,994,565	2,542,008	465,466	354	465,466
400	**SEWER**	121,454	1,466,315	1,371,000	(95,315)	107%	1,353,817	1,492,375	138,558	91%	233,952	10,035	223,917	121,454	112,498	400	112,498
401	SAN. SEWER CAP. IMPROV.	1,278,951	498,711	495,000	(3,711)	101%	517,240	591,500	74,260	87%	1,260,422	1,610	1,258,812	1,278,951	(18,529)	401	(18,529)
402	SEWER IMPROVEMENT FUND	348,184	597,586	501,000	(96,586)	119%	679,720	753,150	73,430	90%	266,050	5,084	260,965	348,184	(82,135)	402	(82,135)
500	**WATER**	254,749	1,920,257	2,006,000	85,743	96%	1,984,833	2,258,500	273,667	88%	190,173	65,307	124,866	254,749	(64,576)	500	(64,576)
501	**WATER ASSET MANAGEMENT**	168,919	204,736	205,000	264	100%	180,042	317,500	137,458	57%	193,613	42,640	150,973	168,919	24,694	501	24,694
502	WATER CAPITAL IMPROVEMENT	80,587	312,217	315,000	2,783	99%	310,657	2,882,800	2,572,143	11%	82,147	8,130	74,017	80,587	1,560	502	1,560
600	ELECTRIC & TELECOMMUNICATI	4,822,750	9,773,104	10,463,200	690,096	93%	10,153,969	12,527,400	2,373,431	81%	4,441,885	478,017	3,963,868	4,822,750	(380,865)	600	(380,865)
601	**LIGHT CUSTOMER DEPOSIT**	191,853	88,550	80,200	(8,350)	110%	101,416	113,000	11,584	90%	178,988	-	178,988	191,853	(12,866)	601	(12,866)
602	LIGHT DEBT RESERVE	93,013	103	200	97	51%	93,116	93,213	97	100%	0	-	0	93,013	(93,013)	602	(93,013)
650	CITY ADMINISTRATION BLDGS	(0)	-	0	-	0%	-	0	0	0%	(0)	-	(0)	(0)	-	650	-
700	POLICE PENSION	105,670	222,632	223,100	468	100%	213,075	325,900	112,825	65%	115,227	-	115,227	105,670	9,557	700	9,557
701	FIRE PENSION	125,028	222,632	222,600	(32)	100%	325,658	342,150	16,492	95%	22,001	-	22,001	125,028	(103,026)	701	(103,026)
702	POLICE EQUIPMENT	65,126	33,216	30,450	(2,766)	109%	18,671	40,500	21,829	46%	79,671	2,299	77,372	65,126	14,545	702	14,545
703	FIRE EQUIPMENT	165,299	301,913	235,500	(66,413)	128%	375,236	396,500	21,264	95%	91,976	15,998	75,978	165,299	(73,323)	703	(73,323)
705	SHADE TREE TRUST	11,332	3,551	4,000	449	89%	4,293	8,700	4,407	49%	10,590	-	10,590	11,332	(742)	705	(742)
706	**SHARING FUND**	30,802	24,365	26,200	1,835	93%	21,153	25,000	3,847	85%	34,013	-	34,013	30,802	3,211	706	3,211
710	MINI PARK TRUST	24,984	129	100	(29)	129%	-	3,000	3,000	0%	25,113	-	25,113	24,984	129	710	129
715	HOSPITALIZATION	562,709	2,529,182	2,665,000	135,818	95%	2,538,051	2,655,000	116,949	96%	553,840	-	553,840	562,709	(8,869)	715	(8,869)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**16,414,029**	**33,177,611**	**34,115,251**	**937,640**	97%	**34,730,216**	**43,985,978**	**9,255,763**	79%	**14,861,424**	**1,020,295**	**13,841,129**	**16,414,029**	**(1,552,604)**		(1,552,605)
	General Fund Encumb.	98,573															