

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
3/31/24

FUND	FUND NAME	FUND Bal. 1/1/24	ACTUAL YTD INCOME 24	APPROP. INCOME 24	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 24	APPROP. EXPENSE 24	APPROP. BALANCE	% OF EXP	CASH Bal. 3/31/24	RES FOR ENC	LESS ENC BAL. 3/31/24	CASH FUND BAL. 3/31/23	Cash Diff from 2023	UND	YTD CASH change
101	GENERAL	1,901,081	1,251,709	5,525,023	4,273,314	23%	1,609,095	7,394,925	5,785,830	22%	1,543,695	336,091	1,207,603	1,971,198	(427,504)	101	(357,386)
200	STREET	58,386	145,902	607,000	461,098	24%	112,997	662,075	549,078	17%	91,290	42,285	49,006	51,266	40,024	200	32,905
205	STATE HIGHWAY	23,589	10,468	43,100	32,632	24%	22,739	64,450	41,711	35%	11,318	2,184	9,135	18,727	(7,408)	205	(12,271)
210	STREET SALES TAX	28,037	20,017	81,000	60,983	25%	-	105,000	105,000	0%	48,054	22,500	25,554	74,217	(26,164)	210	20,017
215	FIRE INCOME TAX	-	84,756	400,000	315,244	21%	-	399,500	399,500	0%	84,756	-	84,756	0	84,756	-	84,756
220	INCOME TAX	505,000	1,318,807	5,402,000	4,083,193	24%	1,398,807	5,482,000	4,083,193	26%	425,000	5,292	419,708	425,000	-	220	(80,000)
225	HEALTH	337,288	25,072	348,700	323,628	7%	92,335	528,950	436,616	17%	270,026	8,521	261,505	353,469	(83,443)	225	(67,262)
230	PARK	116,571	36,373	312,000	275,627	12%	26,822	427,900	401,078	6%	126,121	65,175	60,946	433,502	(307,381)	230	9,550
232	REHAB ESCROW CDBG	22,467	5,474	25,000	19,526	22%	-	25,000	25,000	0%	27,940	-	27,940	10,488	17,453	232	5,474
233	COURT PROBATION	35,389	4,586	15,400	10,814	30%	14,278	28,400	14,122	50%	25,697	338	25,359	30,003	(4,306)	233	(9,691)
234	BMV REIMBURSEMENT	11,055	35	100	65	35%	-	1,500	1,500	0%	11,090	-	11,090	10,985	105	234	35
235	LAW ENFORCEMENT TRUST	28,607	25	5,000	4,975	0%	-	8,750	8,750	0%	28,632	-	28,632	28,463	169	235	25
236	COURT IDAT	11,896	192	2,000	1,808	10%	-	12,000	12,000	0%	12,088	3,000	9,088	17,229	(5,141)	236	192
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	237	-
238	DARE	13,071	960	11,000	10,040	9%	-	8,500	8,500	0%	14,031	4,196	9,835	7,923	6,108	238	960
239	COURT COMPUTER	30,889	2,554	9,000	6,446	28%	-	20,000	20,000	0%	33,443	-	33,443	33,572	(129)	239	2,554
240	UNCLAIMED MONIES	2,856	37	1,000	963	0%	-	3,000	3,000	0%	2,893	-	2,893	2,856	37	240	37
241	POLICE COMPUTER	11,652	673	2,200	1,527	31%	128	12,000	11,872	1%	12,197	374	11,823	10,174	2,022	241	545
242	COURT IDAM	52,326	186	1,800	1,614	10%	-	5,500	5,500	0%	52,513	-	52,513	50,855	1,658	242	186
250	CDBG GENERAL	-	41,836	190,000	148,164	22%	41,836	190,000	148,164	22%	0	-	0	0	0	250	-
251	HOME PROGRAM	725	6,666	353,000	346,334	2%	6,666	353,000	346,334	2%	725	-	725	725	(0)	251	-
252	OHIO HOUSING TRUST FUND	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	0	252	-
253	FIRE DAMAGE FUND	9,431	3,750	50,000	46,250	8%	-	59,431	59,431	0%	13,181	-	13,181	27,007	(13,826)	253	3,750
275	SPECIAL BOND RETIREMENT	253,134	7	100	93	7%	33	1,000	967	3%	253,107	-	253,107	253,105	2	275	(27)
300	CAPITAL IMPROVEMENT	232,546	41,345	153,064	111,719	27%	177,693	385,100	207,407	46%	96,198	36,643	59,555	447,781	(351,583)	300	(136,348)
304	COURT CAPITAL IMPROVEMENT	103,234	2,635	7,500	4,865	35%	-	13,000	13,000	0%	105,869	-	105,869	95,846	10,023	304	2,635
352	SIDEWALK	10,881	4,984	20,308	15,324	25%	-	26,200	26,200	0%	15,865	-	15,865	20,641	(4,776)	352	4,984
353	STREETS, ALLEYS & BASIN REHAB	256,661	163,043	600,785	437,742	27%	49,457	795,000	745,543	6%	370,247	11,462	358,786	554,478	(184,231)	353	113,586
354	POLICE/COURT CONSTRUCTION	3,007,475	246,747	913,220	666,473	27%	20,678	528,600	507,922	4%	3,233,543	3,732	3,229,811	2,754,090	479,453	354	226,068
400	SEWER	233,952	348,469	1,461,000	1,112,531	24%	352,032	1,579,720	1,227,688	22%	230,388	103,745	126,643	138,865	91,523	400	(3,563)
401	SAN. SEWER CAP. IMPROV.	1,260,422	122,820	496,000	373,180	25%	235,184	640,500	405,316	37%	1,148,058	14,130	1,133,928	1,160,709	(12,651)	401	(112,364)
402	SEWER IMPROVEMENT FUND	266,050	88,432	418,000	329,568	21%	62,184	674,650	612,466	9%	292,298	8,311	283,986	250,682	41,616	402	26,248
500	WATER	190,173	485,711	1,993,500	1,507,789	24%	560,773	2,154,890	1,594,117	26%	115,111	100,718	14,394	211,248	(96,137)	500	(75,062)
501	WATER ASSET MANAGEMENT	193,613	50,822	205,000	154,178	25%	12,285	267,000	254,715	5%	232,150	60,719	171,432	182,025	50,125	501	38,537
502	WATER CAPITAL IMPROVEMENT	82,147	79,447	813,000	733,553	10%	37,495	892,300	854,805	4%	124,100	24,975	99,125	111,708	12,392	502	41,953
600	ELECTRIC & TELECOMMUNICATI	4,441,885	2,623,081	10,052,000	7,428,919	26%	2,586,619	12,762,970	10,176,351	20%	4,478,346	772,762	3,705,584	5,108,595	(630,249)	600	36,461
601	LIGHT CUSTOMER DEPOSIT	178,988	14,900	90,200	75,300	17%	14,064	123,000	108,936	11%	179,823	-	179,823	195,389	(15,565)	601	836
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	93,029	(93,029)	602	-
700	POLICE PENSION	115,227	45,000	223,100	178,100	20%	65,782	286,950	221,168	23%	94,445	-	94,445	92,822	1,623	700	(20,782)
701	FIRE PENSION	22,001	120,000	342,600	222,600	35%	96,296	361,100	264,804	27%	45,705	-	45,705	77,875	(32,170)	701	23,704
702	POLICE EQUIPMENT	79,671	10,017	31,150	21,133	32%	20,999	60,000	39,001	35%	68,689	-	68,689	53,537	15,152	702	(10,982)
703	FIRE EQUIPMENT	91,976	65,479	180,000	114,521	36%	34,012	243,200	209,188	14%	123,443	22,279	101,164	134,141	(10,698)	703	31,467
705	SHADE TREE TRUST	10,590	962	3,500	2,538	27%	-	12,000	12,000	0%	11,551	-	11,551	12,201	(649)	705	962
706	SHARING FUND	34,013	7,035	26,000	18,965	27%	8,200	25,000	16,800	33%	32,849	-	32,849	32,394	454	706	(1,165)
710	MINI PARK TRUST	25,113	-	150	150	0%	-	5,000	5,000	0%	25,113	-	25,113	25,041	72	710	-
715	HOSPITALIZATION	553,840	565,451	2,778,000	2,212,549	20%	700,914	2,765,000	2,064,086	25%	418,377	-	418,377	537,750	(119,373)	715	(135,463)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	14,861,424	8,046,463	34,192,701	26,146,238	24%	8,360,405	40,394,761	32,034,356	21%	14,547,483	1,649,430	12,898,053	16,119,129	(1,571,646)		(313,941)