DATEBOOK SHELBY COUNTY COMMUNITY THEATRE

announces its Upstairs at 801 Teen Production of PUFFS, or Seven increasingly Eventful Years at a Certain School of Magic and Magic. Performances are June 6, 7, 13 and 14 at 7:30 p.m., and June 8 and 15 at 2:30 p.m. Tickets are \$20 for adults, \$18 for seniors (62 +), and \$15 for students. To order tickets or for more information, go to ShelbyTheatre.org. PUFFS is directed by Cyndi Powell Chaney. The theatre is located at 801 Main Street in Shelbyville.

TOWN HALL MEETING

Citizens who have concerns or questions about the state of the local, state, or federal government will have a chance to express those concerns publicly at a Town Hall meeting Saturday, May 31, 3 until 5 p.m., at the Shelby County Fairgrounds pavilion. The event, titled "HAD ENOUGH?" is free and open to the public, and is sponsored by the Shelby County Democratic Party.

People who would like to speak are encouraged to arrive early to sign in. Comments should be limited to three minutes.

Some elected officials and

candidates have been invited to listen and perhaps respond to what citizens have on their minds. Among those committed are state Sen. Karen Burg and state Rep. Pam Stevenson. Other state and local officials have been invited, as well as representatives of federal government.

The event is billed as a polite affair and an opportunity for community members to express their opinions about the current state of Shelby County, and of the United States of America. All are invited regardless of political party. The event is open to the public.

LIFE SINGERS MEMORIAL **DAY PROGRAM**

Sunday, May 25 at 3 PM, First Presbyterian Church. Free and open to the public

ARTS COUNCIL EVENTS

Saturdays in May - SATUR-DAY SIZZLE - Dogwood Art Gallery & Studio will have open adult art sessions every Saturday in May, 10am - 1pm. \$5 per session. Bring your own materials. This is an open session and not meant to be instructional. It is open to everyone for the first session but follow up sessions are for

members of Shelby Regional Arts Council. Location is at Washington Street in Shelbyville, KY. For more details, visit www.ShelbyArtists.org or email

ShelbyArtists@gmail.com May 7 - June 6 - SOLO ART EXHIBIT BY MARY YAEGER -Join us in celebrating her inspiring works of art at her solo exhibit on display at Dogwood Art Gallery & Studio, 525 Washington Street in Shelbyville, Ky. Wed-Sat 10am-4pm. Explore her stunning collection of artwork that captures emotion, color, and creativity. Don't miss the chance to experience this unique exhibition and support a talented local artist!

May 31 - PLEIN AIR - A group of artists from Shelby Regional Arts Council visit various locations to paint, photograph or stroll. This meeting location is at Beckley Creek Park at the US 60 entrance. 10am-2pm. Everyone is welcome to come out to support or learn more about it. For more details, visit www.ShelbyArtists.org

GOLDEN CREEK PARK PLANNING COMMITTEE

Dates: Every 3rd Tuesday of each month through December 2025, Time: 7 pm, Location: Simpsonville City Offices (Enter

through the rear of the building), 108 Old Veechdale Road, Simpsonville, KY 40067

SOLOMON'S **MASONIC LODGE #5**

Meets 2nd Monday of the month at 7:00 PM, Frankfort Road, Shelbyville, KY 40065

LEGAL AID SOCIETY'S SHELBYVILLE OFFICE

We provide free civil legal assistance to low-income Kentuckians. Learn more at www.yourlegalaid.org. Address: 203 Alpine Drive,

Shelbyville, KY 40065 Hours: Monday – Thursday 10 AM - 4 PM

SHELBY REGIONAL ARTS COUNCIL **MONTHLY MEETINGS**

Held the 2nd Thursday of the month at 6:30 pm at 525 Washington Street in Shelbyville, Kentucky, inside Wakefield Scearce Galleries. Meetings are open to all. We share current and upcoming events, guest speakers, and Show and Tell.

FOUR SEASONS GARDEN **CLUB WANTS YOU!**

The Four Seasons Garden Club of Shelby and Henry County is welcoming new members! If you have an interest in gardening (you don't have to be an expert) please consider joining us for a meeting and giving Four Seasons a try!

We meet on the third Thursday each month from 10-12 ish at various locations such as the Shelby Co Ext agency, the Shelbyville Library, members' homes or field trip venues. We have interesting speakers at some meetings and have visited historical homes with gardens, botanical gardens, nurseries, arboretums, and farms at others. We have lots of fun, good food, and fellowship! Please call Heidi Gregg at 502-445-2315 for more information!

VETERANS NIGHT

Veterans Rural Outreach hosts Thursday Veterans Night each week at Veterans Village Community Center, 506 Bradshaw St. in Shelbyville, for veterans and their families at 6 p.m. Food and fellowship for all veterans and those who support them. Call 502-220-9387 with questions.

HELP FOR VETERANS

NABVets and Veterans Rural Outreach host help sessions for veteran benefit claims, the first and third Saturday of each month from 2 to 3:30 p.m. at the Veterans Village meeting

house, 506 Bradshaw St. in Shelbyville. A National Service Officer will be on hand to help with claims. Call 502-640-0437 or 502-472-4895 with questions.

AA MEETING

Each Tuesday night, HorseSensing, 270 Bagdad Rd. in Shelbyville, offers an AA meeting at 5 p.m., Steps and traditions.

HEAD START

Clear Creek and Painted Stone have openings for 3- to 4-year-olds' Head Start. Applicants must provide proof of income and child's birth certificate. Additional documents may be required. Spots are limited. Apply at Ovec.org/3/home or 502-633-2348 or 502-633-7705.

PATRIOT GUARD RIDERS

A volunteer non-profit organization protecting loved ones from protesters at memorial services honoring fallen military service members, and provides a final salute at funerals of first responders/honorably discharged veterans. Members don't have to be veterans or riders. To join the PGR or request their attendance at a funeral/memorial, visit

SEE DATEBOOK/PAGE B6

A copy of the Shelby County Fiscal Court 2022 audit report, including financial statements and supplemental information is on file at the County Treasurer's and County Judge Executive's office and is available for public inspection during normal business hours. Any citizen may obtain a complete copy from the County Treasurer or County Judge/Executive of the complete audit report, including financial statements and supplemental information for his/her personal use. Any citizen requesting a personal copy of the audit report will be charged for duplication costs at a rate that shall not exceed twenty-five cents (\$.25) per page and copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost and may be obtained from the office of the Shelby County Treasurer, 501 Main Street, Suite 15, Shelbyville, KY 40065 during regular office hours Monday-Friday 8:30 a.m. to 4:30 p.m. SHELBY COUNTY BUDGETARY COMPARISON SCHEDULES

Supplementary Information - Regulatory Basis For The Year Ended June 30, 2024

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| | GENERAL FUND | | | |
|--|--|--|---|--|
| RECEIPTS | B Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Variance with Final Budget Positive (Negative) |
| nccerris Taxes In Lieu Tax Payments | \$ 10,816,000 14,000 | \$ 11,041,000 14,000 | \$ 13,952,169 14,875 | \$ 2,911,169 875 |
| Excess Fees Licenses and Permits | 476,300 231,150 | 476,300 231,150 | 750,067 267,120 | 273,767 35,970 |
| Intergovernmental Charges for Services | 1,677,690 16,500 | 1,677,690 16,500 | 1,039,331 60,027 | (638,359) 43,527 |
| Miscellaneous Interest | 3,464,082 50,000 | 3,464,082 300,000 | 3,560,441 866,413 | 96,359 566,413 |
| Total Receipts DISBURSEMENTS | 16,745,722 | 17,220,722 | 20,510,443 | 3,289,721 |
| General Government Protection to Persons and Property | 6,720,493 3,804,346 | 7,256,103 3,816,951 | 5,570,759 1,521,881 | 1,685,344 2,295,070 |
| General Health and Sanitation Social Services | 1,221,222 473.356 | 1,222,822 163,967 | 905,270 309.389 | 317,552 |
| 925,056 Recreation and Culture Debt Service | 1,045,972 341,504 | 1,045,972 341,504 | 610,282 378,276 | 435,690 (36,772) |
| Capital Projects Administration | 300,000 4,117,129 | 300,000 4,494,014 | 170,731 3,391,349 | 129,269 1,102,665 |
| Total Disbursements Excess (Deficiency) of Receipts Over Disbursements | 18,475,722 | 18,950,722 | 12,712,515 | 6,238,207 |
| Before Other Adjustments to Cash (Uses) Other Adjustments to Cash (Uses) | (1,730,000) | (1,730,000) | 7,797,928 | 9,527,928 |
| Transfers From Other Funds Transfers To Other Funds | (7,970,000) | (7,970,000) | 250,000 (4,629,000) | 250,000 3,341,000 |
| Total Other Adjustments to Cash (Uses) Net Change in Fund Balance | (7,970,000) (9,700,000) | (7,970,000) (9,700,000) | (4,379,000) 3,418,928 | 3,591,000 13,118,928 |
| Fund Balance - Beginning Fund Balance - Ending | 9,700,000 \$ 0 | 9,700,000 \$ 0 | 18,679,782 \$ 22,098,710 | 8,979,782 \$ 22,098,710 |
| | ROAD FUND | | Actual | Variance with |
| | B Original | Budgeted Amounts Final | Amounts, (Budgetary Basis) | Final Budget Positive (Negative) |
| RECEIPTS Licenses and Permits Intergovernmental | \$ 1,000 1,854,502 | \$ 1,000 1,854,502 | \$ 1,869,779 | \$ (1,000) 15,277 |
| Viscellaneous nterest | 7,000 | 7,000 | 50,000 78,565 | 43,000 68,565 |
| otal Receipts DISBURSEMENTS | 1,872,502 | 1,872,502 | 1,998,344 | 125,842 |
| Protection to Persons and Property Roads | 1,600 3,121,468 | 106,980 3,121,468 | 1,645 2,704,384 | 105,335 417,084 |
| Administration Fotal Disbursements | 824,434 3,947,502 | 719,054 3,947,502 | 527,197 3,233,226 | 191,857 714,276 |
| Excess (Deficiency) of Receipts Over Disbursements Before Dither Adjustments to Cash (Uses) | (2,075,000) | (2,075,000) | (1,234,882) | 840,118 |
| Other Adjustments to Cash (Uses) Transfers From Other Funds | 2,000,000 | 2,000,000 | 1,325,000 | (675,000) |
| Total Other Adjustments to Cash (Uses) Vet Change in Fund Balance | 2,000,000 (75,000) | 2,000,000 (75,000) | 1,325,000 90,118 | (675,000) 165,118 |
| Fund Balance - Beginning Fund Balance - Ending | 75,000 \$ 0 JAIL FUND | 75,000 \$ 0 | 1,347,181 \$ 1,437,299 | 1,272,181 \$ 1,437,299 |
| | | udaatad Amounta | Actual Amounts, (Budgetary | Variance with Final Budget |
| RECEIPTS | о Original | Budgeted Amounts Final | (Budgetary Basis) | Positive (Negative) |
| ntergovernmental Charges for Services | \$3,069,100 107,000 | \$3,069,100 107,000 | \$3,283,637 118,154 | \$214,537 11,154 |
| nterest | 173,000 1.000 | 173,000 1,000 | 166,170 10,866 | (6,830) 9,866 |
| Total Receipts DISBURSEMENTS | 3,350,100 | 3,350,100 | 3,578,827 | 228,727 |
| Protection to Persons and Property Administration | 3,905,078 1,565,022 | 4,108,378 1,361,722 | 3,589,652 1,129,124 | 518,726 232,598 |
| Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before | 5,470,100 | 5,470,100 | 4,718,776 | 751,324 |
| Other Adjustments to Cash (Uses) Other Adjustments to Cash (Uses) Fransfers From Other Funds | (2,120,000) | (2,120,000) 2,120,000 | (1,139,949) | 980,051 |
| Total Other Adjustments to Cash (Uses) Vet Change in Fund Balance | 2,120,000 2,120,000 | 2,120,000 | 1,164,000 1,164,000 24,051 | (956,000) (956,000) |
| Fund Balance - Beginning Fund Balance - Ending | | | | |
| | \$0 | \$ 0 | 189,471 | 189,471 |
| | \$ 0 Ent economic assis | \$ 0 Stance fun | | 189,471 213,522 |
| LOCAL GOVERNME | INT ECONOMIC ASSIS | | 189,471 \$ 213,522 \$ | 189,471 213,522 Variance with Final Budget Positive |
| LOCAL GOVERNME RECEIPTS nterest | INT ECONOMIC ASSIS | TANCE FUN Budgeted Amounts | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 |
| LOCAL GOVERNME RECEIPTS nterest Total Receipts Xccess (Deficiency) of Receipts Over Disbursements Before Ott | ENT ECONOMIC ASSIS B Original \$ | TANCE FUN Budgeted Amounts Final | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 | 189,471 213,522 Variance with Final Budge Positive (Negative) \$ 26,481 26,481 |
| LOCAL GOVERNME RECEIPTS nterest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Oth Adjustments to Cash (Uses) Vet Change in Fund Balance | ENT ECONOMIC ASSIS B Original \$ | TANCE FUN Budgeted Amounts Final | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 |
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| LOCAL GOVERNME RECEIPTS nterest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Oth Adjustments to Cash (Uses) Vet Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending | INT ECONOMIC ASSIS Original s ner RAL GRANTS FUND | NANCE FUN Budgeted Amounts Final \$ | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Variance with Final Budget |
| LOCAL GOVERNME Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Oth Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending FEDE | INT ECONOMIC ASSIS Original RAL GRANTS FUND Original | STANCE FUN Budgeted Amounts Final \$ 0 Budgeted Amounts Final | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Variance with Final Budget Positive (Negative) |
| LOCAL GOVERNME RECEIPTS Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Oth Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending FEDE RECEIPTS Interest Total Receipts | INT ECONOMIC ASSIS Original Ner RAL GRANTS FUND B | STANCE FUN Budgeted Amounts Final \$ \$ 0 Budgeted Amounts | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Variance with Final Budget Positive (Negative) \$ 263,797 |
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| ECELIPTS Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Ott Adjustments to Cash (Uses) Vet Change in Fund Balance Fund Balance - Beginning 'und Balance - Ending FEDE RECEIPTS Interest Total Receipts DisBURSEMENTS Administration Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Disbursestments Excess (Deficiency) of Receipts Over Disbursements Before Disburserements Excess (Deficiency) of Receipts Over Disbursements Before Dither Adjustments to Cash (Uses) Dither Adjustments to Cash (Uses) Vet Change in Fund Balance Total Other Funds Total Other Adjustments to Cash (Uses) Vet Change in Fund Balance 'und Balance - Beginning 'und Balance - Ending | ENT ECONOMIC ASSIS Original RAL GRANTS FUND Criginal \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | TANCE FUN Budgeted Amounts Final \$ 0 Budgeted Amounts Final \$ 0 Budgeted Amounts Final \$ 40,000 7,040,000 7,040,000 (7,000,000) (7,000,000) 7,000,000 | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) \$ 303,797 303,797 1,371,649 1,371,649 (1,067,852) (250,000) (250,000) (250,000) (1,317,852) 8,154,764 \$ 6,836,912 Actual | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 26,481 518,387 \$ 544,866 Variance with Final Budget Negative) \$ 263,797 263,797 5,668,351 5,932,148 (250,000) (25 |
| LOCAL GOVERNME RECEIPTS Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Ott Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending RECEIPTS Interest Total Receipts DISBURSEMENTS Administration Total Obsersements Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses) Transfers To Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending | ENT ECONOMIC ASSIS Original RAL GRANTS FUND Criginal \$ 0 0riginal \$ 40,000 7,040,000 7,040,000 7,040,000 (7,000,000) (7,000,000) (7,000,000) \$ 0 MBULANCE FUND | TANCE FUN Budgeted Amounts Final \$ 0 Budgeted Amounts Final \$ 0 Budgeted Amounts Final \$ 40,000 7,040,000 7,040,000 (7,000,000) (7,000,000) 7,000,000 | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) \$ 303,797 303,797 1,371,649 1,371,649 (1,067,852) (250,000) (250,000) (250,000) (1,317,852) 8,154,764 \$ 6,836,912 | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Variance with Final Budget Positive (Negative) \$ 263,797 5,668,351 5,932,148 (250,000) (250,000) (250,000) (250,000) 5,682,148 1,154,764 \$ 6,836,912 Variance with Final Budget Positive |
| LOCAL GOVERNME RECEIPTS nterest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Ott Adjustments to Cash (Uses) Vet Change in Fund Balance Fund Balance - Beginning Und Balance - Ending RECEIPTS nterest Total Receipts Total Receipts to Cash (Uses) Transfers To Other Funds Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Ther Adjustments to Cash (Uses) Other Adjustments to Cash (Uses) Transfers To Other Funds Total Other Agiustments to Cash (Uses) Vet Change in Fund Balance Und Balance - Beginning Und Balance - Beginning Und Balance - Ending RECEIPTS RECEIPTS Receipts Receipt Rece | ENT ECONOMIC ASSIS Original RAL GRANTS FUND Coriginal \$ 0 | Strance FUN Budgeted Amounts \$ | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) \$ 303,797 303,797 1,371,649 1,371,649 (1,067,852) (250,000) (250,000) (250,000) (1,317,852) 8,154,764 \$ 6,836,912 Amounts, (Budgetary Basis) \$ 10,000 | 189,471 213,522 Variance with Final Budget S 26,481 26,481 26,481 518,387 \$ 544,866 Variance with Final Budget Positive (Negative) \$ 263,797 263,797 5,668,351 5,932,148 (250,000) (250,000 (250,000) (250 |
| LOCAL GOVERNME Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Ott Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending RECEIPTS Interest Total Receipts DISBURSEMENTS Administration Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before DIsburSEMENTS Administration Total Disbursements Excess (Deficiency) of Receipts Over Disbursements Before Dther Adjustments to Cash (Uses) Thansfers To Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Beginning Fund Balance - Beginning Fund Balance - Beginning Fund Balance - Ending RECEIPTS | ENT ECONOMIC ASSIS Original RAL GRANTS FUND Criginal \$ 0 0riginal \$ 40,000 7,040,000 7,040,000 (7,000,000) (7,000,000) (7,000,000) (7,000,000) 7,000,000 (7,000,000) 0 ABULANCE FUND 0 1,792,000 278,160 | Stance FUN Budgeted Amounts \$ | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) \$ 303,797 303,797 1,371,649 1,371,649 1,371,649 1,371,649 (1,067,852) (250,000) (250,000) (1,317,852) 8,154,764 \$ 6,836,912 Actual Amounts, (Budgetary Basis) \$ 10,000 2,516,258 316,613 | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 26,481 518,387 \$ 544,866 Variance with Final Budget Positive (Negative) \$ 263,797 263,797 263,797 5,668,351 5,668,351 5,932,148 (250,000) (250,000) (250,000) 5,668,364 1,154,764 \$ 6,836,912 Variance with Final Budget Positive (Negative) \$ 2724,258 38,453 |
| LOCAL GOVERNME Interest Total Receipts Excess (Deficiency) of Receipts Over Disbursements Before Ott Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending FEDE RECEIPTS Interest Total Receipts DisBURSEMENTS Administration Total Other Adjustments to Cash (Uses) Other Adjustments to Cash (Uses) Transfers To Other Funds Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance Total Other Adjustments to Cash (Uses) Net Change in Fund Balance Fund Balance - Beginning Fund Balance - Ending | ENT ECONOMIC ASSIS Original RAL GRANTS FUND Criginal \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 | STANCE FUN Budgeted Amounts \$ | 189,471 \$ 213,522 \$ Actual Amounts, (Budgetary Basis) \$ 26,481 26,481 26,481 26,481 26,481 518,387 \$ 544,868 Actual Amounts, (Budgetary Basis) \$ 303,797 303,797 1,371,649 1,371,649 (1,067,852) (250,000) (250,000) (1,317,852) 8,154,764 \$ 6,836,912 Actual Amounts, (Budgetary Basis) \$ 10,000 2,516,258 | 189,471 213,522 Variance with Final Budget Positive (Negative) \$ 26,481 26,481 26,481 518,387 \$ 544,868 Variance with Final Budget Positive (Negative) \$ 263,797 263,797 |

| atal Dishuraamaata | 5 090 160 | 5,980,160 | 4 700 764 | 1 190 206 |
|---|---|--------------------------------|----------------------------------|------------------------------------|
| otal Disbursements xcess (Deficiency) of Receipts Over Disbursements Before ther Adjustments to Cash (Uses) | 5,980,160 (3,900,000) | (3,900,000) | 4,799,764 (1,956,893) | 1,180,396 1,943,107 |
| ther Adjustments to Cash (Uses) ransfers From Other Funds | 3,850,000 | 3.850.000 | 2,140,000 | (1,710,000 |
| otal Other Adjustments to Cash (Uses) et Change in Fund Balance | 3,850,000 (50,000) | 3,850,000 (50,000) | 2,140,000 183,107 | (1,710,000) 233,107 |
| Ind Balance - Beginning Ind Balance - Ending | 50,000 \$ 0 | 50,000 \$ 0 | 80,553 \$ 263,660 | 30,553 \$ 263,660 |
| | IAL FUND | ψŪ | Actual | Variance with |
| | Bur | daeted Amounts | Amounts, (Budgetary | Final Budget Positive |
| ECEIPTS | Original | Final | Basis) | (Negative) |
| tergovernmental tal Receipts | \$ 276,985 276,985 | \$ 276,985 276,985 | \$ 3,500 3,500 | \$ (273,485) (273,485) |
| BURSEMENTS eneral Government | 276,985 | 276,985 | 3,500 | 273,485 |
| ial Disbursement et Change in Fund Balance Fund Balance - Beginning | 276,985 | 276,985 | 3,500 | 273,485 |
| nd Balance - Ending | \$ 0 ROOM TAX FUND | \$ 0 | \$ 0 | \$ 0 |
| INANGENTI | TRANSIENT ROOM TAX FUND Budgeted Amounts Original Final | | | Variance with Final Budget |
| | | | | Positive (Negative) |
| ECEIPTS Xes | \$ 900,000 | \$ 900.000 | Basis) 479.972 | |
| terest tal Receipts | \$ 900,000 150 900,150 | \$ 900,000 150 900,150 | 479,972 1,255 481,227 | \$ (420,028) 1,105 (418,923) |
| Isbursements Severation and Culture | 900,150 | 900,150 900.150 | 481,227 | (418,923) |
| tal Disbursements | 900,150 | 900,150 | 487,306 | 412,844 |
| ccess (Deficiency) of Receipts Over sbursements Before Other Adjustments to Cash (Uses) | | | (6,079) | (6,079) |
| et Change in Fund Balance Ind Balance - Beginning Ind Palance - Faginan | ^ | Č O | (6,079) 52,005 | (6,079) 52,005 |
| IND Balance - Ending EQUITABLE | \$ 0 Sharing fund | \$ 0 | \$ 45,926 | \$ 45,926 |
| | | | Actual Amounts, | Variance with Final Budget |
| | Buc Original | dgeted Amounts Final | (Budgetary Basis) | Positive (Negative) |
| ECEIPTS terest | \$ 20 | \$ 20 | \$ 362 | \$ 342 |
| tal Receipts SBURSEMENTS | 20 | 20 | 362 | 342 |
| otection to Persons and Property tal Disbursements | 7,020 7,020 | 7,020 7,020 | | 7,020 7,020 |
| ccess (Deficiency) of Receipts Over Disbursements Before Other ljustments to Cash (Uses) | (7,000) | (7,000) | 362 | 7,362 |
| et Change in Fund Balance Ind Balance - Beginning | (7,000) 7,000 | (7,000) 7,000 | 362 7,086 | 7,362 86 |
| IND Balance - Ending KACO | \$ 0 D LT FUND | \$ 0 | \$ 7,448 | \$ 7,448 |
| | | | Actual Amounts, | Variance with Final Budget |
| | Buc Original | dgeted Amounts Final | (Budgetary Basis) | Positive (Negative) |
| ECEIPTS tergovernmental | | \$ 6,833 | | \$ 6,833 |
| tal Receipts SBURSEMENTS | | 6,833 | | 6,833 |
| ebt Service tal Disbursements | 6,833 6,833 | 6,833 6,833 | 6,833 6,833 | |
| ccess (Deficiency) of Receipts Over Disbursements Before ther Adjustments to Cash (Uses) | (6,833) | (6,833) | | 6,833 |
| ther Adjustments to Cash (Uses) overnmental Leasing Act Receipts | 6,833 | , | | |
| ntal Other Adjustments to Cash (Uses) et Change in Fund Balance | 6,833 | (6,833) | | 6,833 |
| nd Balance - Beginning Ind Balance - Ending | \$0 | \$0 | 226 \$ 226 | 226 \$ 7,059 |
| | COUNTY CLERK PERMANENT STORAGE FEES FUND | | | Variance with |
| | Bud | dgeted Amounts | Actual Amounts, (Budgetary | Final Budget Positive |
| CEIPTS | Original | Final | Basis) | (Negative) |
| iscellaneous terest | \$ 134,000 150 | \$ 134,000 150 | \$ 73,830 4,665 | \$ (60,170) 4,515 |
| ISBURSEMENTS | 134,150 | 134,150 | 78,495 | (55,655) |
| neral Government tal Disbursements | 204,150 204,150 | 204,150 204,150 | | 204,150 204,150 |
| dijustments to Cash (Uses) | (70,000) | (70,000) | 78,495 | 148,495 |
| und Balance - Beginning | (70,000) (70,000) 70,000 | (70,000) (70,000) 70,000 | 78,495 78,495 76,004 | 148,495 148,495 6,004 |
| und Balance - Ending | \$ 0 TLEMENT FUND | 70,000 \$ 0 | \$ 154, | \$ 154,499 |
| | | | Actual | Variance with |

| | Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Final Budget Positive (Negative) |
|---|-----------|---------------------------|--|--|
| RECEIPTS Miscellaneous | \$ 40.696 | \$ 40.696 | \$ 247.520 | \$ 206.824 |
| Interest | \$ 40,090 | \$ 40,090 200 | φ 247,520 13.429 | \$ 200,824 |
| Total Receipts | 40,896 | | 260,949 | 220,053 |
| DISBURSEMENTS | -, | - , | | -, |
| Administration | 276,216 | 276,216 | 77,287 | 198,929 |
| Total Disbursements | 276,216 | 276,216 | 77,287 | 198,929 |
| Excess (Deficiency) of Receipts Over Disbursements Before Other | | | | |
| Adjustments to Cash (Uses) | (235,320) | (235,320) | 183,662 | 418,982 |
| Net Change in Fund Balance | (235,320) | (235,320) | 183,662 | 418,982 |
| Fund Balance - Beginning | 235,320 | 235,320 | 240,687 | 5,367 |
| Fund Balance - Ending | \$ 0 | \$ 0 | \$ 424,349 | \$ 424,349 |
| | | EUND | | |

| | Original | Budgeted Amounts Final | Actual Amounts, (Budgetary Basis) | Variance with Final Budget Positive (Negative) | | | |
|--|---------------|---------------------------|--|---|--|--|--|
| RECEIPTS | | | ., | (5 | | | |
| Licenses and Permits | \$ 30,000 | \$ 30,000 | \$ 4,616 | (\$25,394) | | | |
| Interest | 100 | 100 | 1,894 | 1,794 | | | |
| Total Receipts | 30,100 | 30,100 | 6,510 | (23,590) | | | |
| DISBURSEMENTS | | | | , | | | |
| General Government | 30,100 | 30,100 | 20,693 | 9,407 | | | |
| Total Disbursements | 30,100 | 30,100 | 20,693 | 9,407 | | | |
| Excess (Deficiency) of Receipts Over | | | | | | | |
| Disbursements Before Other Adjustments to Cash (Uses) | | | (14,183) | (14,183) | | | |
| Net Change in Fund Balance | | | (14,183) | (14,183) | | | |
| Fund Balance - Beginning | | | 54,463 | 54,463 | | | |
| Fund Balance - Ending | \$0 | \$ 0 | \$ 40,280 | \$ 40,280 | | | |
| • | SHELBY COUNTY | | , | , | | | |
| NOTES TO DECILI ATODY SUDDI EMENITADY INFORMATION - BUDGETADY COMPADISON SCHEDULES | | | | | | | |

NOTES TO REGULATORY SUPPLEMENTARY INFORMATION - BUDGETARY COMPARISON SCHEDULES June 30, 2024

Note 1. Budgetary Information

Annual budgets are adopted on a regulatory basis of accounting according to the laws of Kentucky as required by the state local finance officer, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board.

The county judge/executive is required to submit estimated receipts and proposed disbursements to the fiscal court by May 1 of each year.

The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1. The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the state local finance officer. Disbursements may not exceed budgeted appropriations at the activity level.