CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
12/31/24

FUNI	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.12/31/24	RES FOR ENC	LESS ENC FUND BAL. 12/31/24	CASH FUND BAL. 12/31/23	Cash Diff from 2023	UND	YTD CASH change
101	GENERAL	1,901,081	6,096,846	5,525,023	(571,823)	110%	5,964,311	7,419,925	1,455,614	80%	2,033,616	124,298	1,909,317	1,901,081	132,535	**101**	132,535
200	STREET	58,386	668,336	607,000	(61,336)	110%	675,697	707,075	31,378	96%	51,025	8,437	42,588	58,386	(7,360)	**200**	(7,360)
205	**STATE HIGHWAY**	23,589	42,887	43,100	213	100%	62,041	64,450	2,409	96%	4,436	-	4,436	23,589	(19,154)	**205**	(19,154)
210	**STREET SALES TAX**	28,037	80,067	81,000	933	99%	97,043	105,000	7,957	92%	11,060	-	11,060	28,037	(16,977)	**210**	(16,977)
215	**FIRE INCOME TAX**	-	511,863	400,000	(111,863)	128%	433,920	434,500	580	100%	77,942	-	77,942	0	77,942	**215**	77,942
220	INCOME TAX	505,000	5,520,970	5,402,000	(118,970)	102%	5,515,970	5,597,000	81,030	99%	510,000	531	509,469	505,000	5,000	**220**	5,000
225	HEALTH	337,288	379,170	348,700	(30,470)	109%	512,366	613,950	101,584	83%	204,092	931	203,162	337,288	(133,196)	**225**	(133,196)
230	PARK	116,571	385,688	312,000	(73,688)	124%	392,781	502,900	110,119	78%	109,478	1,435	108,043	116,571	(7,092)	**230**	(7,092)
232	REHAB ESCROW CDBG	22,467	15,342	25,000	9,658	61%	-	25,000	25,000	0%	37,808	-	37,808	22,467	15,342	**232**	15,342
233	COURT PROBATION	35,389	15,722	15,400	(322)	102%	20,536	28,400	7,864	72%	30,575	181	30,395	35,389	(4,813)	**233**	(4,813)
234	BMV REIMBURSEMENT	11,055	70	100	30	70%	-	1,500	1,500	0%	11,125	-	11,125	11,055	70	**234**	70
235	**LAW ENFORCEMENT TRUST**	28,607	37	5,000	4,963	1%	699	8,750	8,051	8%	27,945	-	27,945	28,607	(662)	**235**	(662)
236	COURT IDAT	11,896	3,103	2,000	(1,103)	155%	417	12,000	11,583	3%	14,582	105	14,477	11,896	2,686	**236**	2,686
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	**237**	-
238	**DARE**	13,071	24,145	11,000	(13,145)	219%	7,303	28,500	21,197	26%	29,913	-	29,913	13,071	16,842	**238**	16,842
239	COURT COMPUTER	30,889	9,896	9,000	(896)	110%	32,940	36,000	3,060	92%	7,845	-	7,845	30,889	(23,044)	**239**	(23,044)
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	2,378	2,200	(178)	108%	516	12,000	11,485	4%	13,514	-	13,514	11,652	1,863	**241**	1,863
242	COURT IDAM	52,326	1,793	1,800	7	100%	-	5,500	5,500	0%	54,119	-	54,119	52,326	1,793	**242**	1,793
250	**CDBG GENERAL**	-	74,584	190,000	115,416	39%	74,584	190,000	115,416	39%	0	-	0	0	-	**250**	-
251	HOME PROGRAM	725	259,129	353,000	93,871	73%	259,129	353,000	93,871	73%	725	-	725	725	-	**251**	-
252	OHIO HOUSING TRUST FUND	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**252**	-
253	**FIRE DAMAGE FUND**	9,431	11,667	50,000	38,333	23%	17,348	59,431	42,083	29%	3,750	-	3,750	9,431	(5,681)	**253**	(5,681)
275	**SPECIAL BOND RETIREMENT**	253,134	10	100	90	10%	43	1,000	957	4%	253,101	-	253,101	253,134	(33)	**275**	(33)
300	CAPITAL IMPROVEMENT	232,546	174,587	153,064	(21,523)	114%	311,779	395,100	83,321	79%	95,354	71,960	23,394	232,546	(137,192)	**300**	(137,192)
304	COURT CAPITAL IMPROVEMENT	103,234	9,422	7,500	(1,922)	126%	-	13,000	13,000	0%	112,656	-	112,656	103,234	9,422	**304**	9,422
352	SIDEWALK	10,881	19,031	20,308	1,277	94%	13,838	26,200	12,362	53%	16,074	-	16,074	10,881	5,193	**352**	5,193
353	**STREETS, ALLEYS & BASIN REHAB**	256,661	617,224	600,785	(16,439)	103%	745,534	835,000	89,466	89%	128,351	620	127,731	256,661	(128,309)	**353**	(128,309)
354	POLICE/COURT CONSTRUCTION	3,007,475	922,510	913,220	(9,290)	101%	461,868	528,600	66,732	87%	3,468,116	2,000	3,466,116	3,007,475	460,641	**354**	460,641
400	**SEWER**	233,952	1,463,871	1,461,000	(2,871)	100%	1,399,967	1,595,720	195,753	88%	297,856	25,729	272,127	233,952	63,904	**400**	63,904
401	SAN. SEWER CAP. IMPROV.	1,260,422	492,548	496,000	3,452	99%	582,526	665,500	82,974	88%	1,170,444	27,110	1,143,334	1,260,422	(89,977)	**401**	(89,977)
402	SEWER IMPROVEMENT FUND	266,050	414,158	418,000	3,842	99%	406,106	674,650	268,544	60%	274,101	16,570	257,531	266,050	8,052	**402**	8,052
500	**WATER**	190,173	2,052,527	1,993,500	(59,027)	103%	1,983,006	2,154,890	171,884	92%	259,694	55,133	204,562	190,173	69,521	**500**	69,521
501	**WATER ASSET MANAGEMENT**	193,613	204,670	205,000	330	100%	273,785	307,000	33,215	89%	124,498	8,609	115,888	193,613	(69,115)	**501**	(69,115)
502	WATER CAPITAL IMPROVEMENT	82,147	657,811	813,000	155,189	81%	632,864	892,300	259,436	71%	107,094	13,105	93,989	82,147	24,947	**502**	24,947
600	ELECTRIC & TELECOMMUNICATI	4,441,885	10,469,462	10,052,000	(417,462)	104%	10,653,185	12,762,970	2,109,785	83%	4,258,162	410,632	3,847,530	4,441,885	(183,723)	**600**	(183,723)
601	**LIGHT CUSTOMER DEPOSIT**	178,988	74,200	90,200	16,000	82%	74,680	123,000	48,320	61%	178,508	-	178,508	178,988	(480)	**601**	(480)
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	115,227	233,855	223,100	(10,755)	105%	263,959	286,950	22,991	92%	85,123	-	85,123	115,227	(30,103)	**700**	(30,103)
701	FIRE PENSION	22,001	353,855	342,600	(11,255)	103%	362,422	363,100	678	100%	13,434	-	13,434	22,001	(8,567)	**701**	(8,567)
702	POLICE EQUIPMENT	79,671	31,246	31,150	(96)	100%	26,356	60,000	33,644	44%	84,561	20,382	64,179	79,671	4,890	**702**	4,890
703	FIRE EQUIPMENT	91,976	262,024	180,000	(82,024)	146%	215,103	257,200	42,097	84%	138,897	12,107	126,790	91,976	46,921	**703**	46,921
705	SHADE TREE TRUST	10,590	4,088	3,500	(588)	117%	528	12,000	11,472	4%	14,150	-	14,150	10,590	3,560	**705**	3,560
706	**SHARING FUND**	34,013	25,454	26,000	546	98%	48,580	50,000	1,420	97%	10,888	-	10,888	34,013	(23,126)	**706**	(23,126)
710	MINI PARK TRUST	25,113	-	150	150	0%	-	5,000	5,000	0%	25,113	-	25,113	25,113	-	**710**	-
715	HOSPITALIZATION	553,840	2,229,572	2,778,000	548,428	80%	2,437,668	2,765,000	327,332	88%	345,745	-	345,745	553,840	(208,095)	**715**	(208,095)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	**800**	0
	Totals	**14,861,424**	**34,815,855**	**34,192,701**	**(623,154)**	102%	**34,961,395**	**40,982,761**	**6,021,366**	85%	**14,715,884**	**799,876**	**13,916,008**	**14,861,425**	**(145,540)**		(145,540)