CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
2/28/25

FUND	FUND NAME	FUND Bal. 1/1/25	ACTUAL YTD INCOME 24	APPROP. INCOME 24	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 24	APPROP. EXPENSE 24	APPROP. BALANCE	% OF EXP	CASH Bal.2/28/25	RES FOR ENC	LESS ENC FUND BAL. 2/28/25	CASH FUND BAL. 2/29/24	Cash Diff from 2024	UND	YTD CASH change
101	GENERAL	2,033,616	909,043	5,963,337	5,054,294	15%	1,131,016	7,996,725	6,865,709	14%	1,811,643	294,627	1,517,017	1,568,654	242,989	**101**	(221,972)
200	STREET	51,025	111,135	633,000	521,865	18%	93,660	681,725	588,065	14%	68,500	66,138	2,362	78,148	(9,648)	**200**	17,475
205	**STATE HIGHWAY**	4,436	6,513	43,250	36,737	15%	3,523	40,950	37,427	9%	7,425	12	7,413	14,854	(7,428)	**205**	2,990
210	**STREET SALES TAX**	11,060	6,672	81,000	74,328	8%	4,842	90,000	85,158	5%	12,891	-	12,891	41,382	(28,491)	**210**	1,830
215	**FIRE INCOME TAX**	77,942	129,496	770,263	640,767	17%	107,620	845,000	737,380	13%	99,818	-	99,818	42,473	57,345	**215**	21,876
220	INCOME TAX	510,000	954,647	5,782,000	4,827,353	17%	1,039,739	5,867,000	4,827,261	18%	424,908	2,655	422,253	425,000	(92)	**220**	(85,092)
225	HEALTH	204,092	31,594	361,650	330,056	9%	62,610	544,100	481,490	12%	173,076	7,755	165,321	288,834	(115,758)	**225**	(31,016)
230	PARK	109,478	1,578	328,200	326,622	0%	9,860	420,100	410,240	2%	101,196	12,526	88,670	142,384	(41,188)	**230**	(8,282)
232	REHAB ESCROW CDBG	37,808	-	25,000	25,000	0%	-	25,000	25,000	0%	37,808	-	37,808	27,940	9,868	**232**	-
233	COURT PROBATION	30,575	2,254	15,400	13,146	15%	11,472	28,450	16,978	40%	21,357	291	21,066	28,017	(6,660)	**233**	(9,218)
234	BMV REIMBURSEMENT	11,125	-	100	100	0%	-	1,500	1,500	0%	11,125	-	11,125	11,090	35	**234**	-
235	**LAW ENFORCEMENT TRUST**	27,945	12	5,000	4,988	0%	-	8,750	8,750	0%	27,957	-	27,957	28,607	(650)	**235**	12
236	COURT IDAT	14,582	670	2,000	1,331	33%	-	16,000	16,000	0%	15,252	105	15,147	12,022	3,230	**236**	670
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	**237**	-
238	**DARE**	29,913	-	10,000	10,000	0%	-	30,000	30,000	0%	29,913	-	29,913	13,512	16,401	**238**	-
239	COURT COMPUTER	7,845	1,840	9,000	7,160	20%	-	15,000	15,000	0%	9,685	-	9,685	32,542	(22,857)	**239**	1,840
240	UNCLAIMED MONIES	2,893	812	1,000	188	0%	2,856	3,000	144	95%	849	-	849	2,893	(2,044)	**240**	(2,044)
241	POLICE COMPUTER	13,514	379	2,400	2,021	16%	133	12,000	11,867	1%	13,760	829	12,931	11,981	1,779	**241**	246
242	COURT IDAM	54,119	151	2,000	1,849	8%	-	5,500	5,500	0%	54,270	-	54,270	52,513	1,757	**242**	151
250	**CDBG GENERAL**	-	10,005	190,000	179,995	5%	10,005	190,000	179,995	5%	0	-	0	0	-	**250**	-
251	HOME PROGRAM	725	6,670	353,000	346,330	2%	6,670	353,000	346,330	2%	725	(200)	925	725	-	**251**	-
252	OHIO HOUSING TRUST FUND	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**252**	-
253	**FIRE DAMAGE FUND**	3,750	41,929	150,000	108,071	28%	-	153,750	153,750	0%	45,679	-	45,679	13,181	32,498	**253**	41,929
275	**SPECIAL BOND RETIREMENT**	253,101	-	100	100	0%	-	1,000	1,000	0%	253,101	-	253,101	253,105	(5)	**275**	-
300	CAPITAL IMPROVEMENT	95,354	33,593	204,134	170,541	16%	13,161	299,100	285,939	4%	115,785	58,965	56,820	119,961	(4,175)	**300**	20,432
304	COURT CAPITAL IMPROVEMENT	112,656	1,597	7,500	5,903	21%	-	13,000	13,000	0%	114,253	-	114,253	104,909	9,344	**304**	1,597
352	SIDEWALK	16,074	3,547	20,996	17,449	17%	-	31,250	31,250	0%	19,621	-	19,621	13,973	5,648	**352**	3,547
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	114,705	598,038	483,333	19%	28,411	724,500	696,089	4%	214,645	74,966	139,679	311,965	(97,320)	**353**	86,294
354	POLICE/COURT CONSTRUCTION	3,468,116	168,408	924,532	756,124	18%	-	575,700	575,700	0%	3,636,524	2,000	3,634,524	3,155,004	481,520	**354**	168,408
400	**SEWER**	297,856	227,898	1,505,000	1,277,102	15%	219,028	1,801,500	1,582,472	12%	306,726	70,939	235,787	200,025	106,701	**400**	8,870
401	SAN. SEWER CAP. IMPROV.	1,170,444	119,361	678,500	559,139	18%	281,677	901,642	619,965	31%	1,008,128	156,275	851,853	1,106,278	(98,150)	**401**	(162,316)
402	SEWER IMPROVEMENT FUND	274,101	56,683	627,000	570,317	9%	55,033	900,312	845,279	6%	275,751	85,717	190,034	265,410	10,341	**402**	1,650
500	**WATER**	259,694	327,670	2,013,500	1,685,830	16%	432,096	2,360,020	1,927,924	18%	155,268	103,730	51,538	94,090	61,179	**500**	(104,426)
501	**WATER ASSET MANAGEMENT**	124,498	33,565	205,000	171,435	16%	5,930	296,750	290,820	2%	152,133	4,617	147,516	218,563	(66,430)	**501**	27,635
502	WATER CAPITAL IMPROVEMENT	107,094	53,954	342,000	288,046	16%	23,928	417,800	393,872	6%	137,120	14,618	122,502	100,440	36,680	**502**	30,026
600	ELECTRIC & TELECOMMUNICATI	4,258,162	2,078,420	10,440,000	8,361,580	20%	1,859,833	13,034,695	11,174,862	14%	4,476,749	1,280,096	3,196,653	4,413,402	63,346	**600**	218,587
601	**LIGHT CUSTOMER DEPOSIT**	178,508	7,399	90,200	82,801	8%	10,838	111,000	100,162	10%	175,069	-	175,069	181,823	(6,755)	**601**	(3,439)
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	85,123	30,000	234,200	204,200	13%	39,887	306,100	266,213	13%	75,236	-	75,236	99,048	(23,812)	**700**	(9,887)
701	FIRE PENSION	13,434	75,000	374,200	299,200	20%	53,500	386,100	332,600	14%	34,934	-	34,934	39,095	(4,162)	**701**	21,500
702	POLICE EQUIPMENT	84,561	3	31,250	31,247	0%	24,321	85,000	60,679	29%	60,243	13,761	46,482	58,689	1,555	**702**	(24,318)
703	FIRE EQUIPMENT	138,897	65,405	225,000	159,595	29%	37,713	247,000	209,287	15%	166,589	25,840	140,749	127,571	39,018	**703**	27,692
705	SHADE TREE TRUST	14,150	681	4,000	3,319	17%	-	14,000	14,000	0%	14,831	-	14,831	11,206	3,625	**705**	681
706	**SHARING FUND**	10,888	3,916	26,000	22,084	15%	4,200	35,000	30,800	12%	10,604	5,400	5,204	33,811	(23,207)	**706**	(284)
710	MINI PARK TRUST	25,113	1,985	2,000	15	99%	75	5,000	4,925	2%	27,023	225	26,798	25,113	1,910	**710**	1,910
715	HOSPITALIZATION	345,745	668,133	2,613,000	1,944,867	26%	740,079	2,600,000	1,859,921	28%	273,799	-	273,799	423,251	(149,452)	**715**	(71,946)
800	BICENTENNIAL TRUST	322	-	0	-	%	-	0	0	0%	322	-	322	322	0	**800**	-
	Totals	**14,715,884**	**6,287,323**	**35,893,950**	**29,606,627**	18%	**6,313,716**	**42,474,719**	**36,161,003**	15%	**14,689,491**	**2,281,887**	**12,407,604**	**14,211,002**	**478,489**		(26,394)