CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
4/30/25

FUNI	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.4/30/25	RES FOR ENC	LESS ENC FUND BAL. 4/30/25	CASH FUND BAL. 4/30/24	Cash Diff from 2024	UND	YTD CASH change
101	GENERAL	2,033,616	2,395,970	5,963,337	3,567,367	40%	2,070,573	7,996,725	5,926,152	26%	2,359,013	376,852	1,982,161	2,030,400	328,613	**101**	325,398
200	STREET	51,025	208,956	633,000	424,044	33%	230,774	681,725	450,951	34%	29,207	26,144	3,063	65,661	(36,454)	**200**	(21,818)
205	**STATE HIGHWAY**	4,436	13,362	43,250	29,888	31%	13,738	40,950	27,212	34%	4,059	621	3,438	7,299	(3,240)	**205**	(377)
210	**STREET SALES TAX**	11,060	20,017	81,000	60,983	25%	30,286	90,000	59,714	34%	791	-	791	22,537	(21,746)	**210**	(10,270)
215	**FIRE INCOME TAX**	77,942	350,652	770,263	419,611	46%	269,196	845,000	575,804	32%	159,399	17,778	141,621	140,626	18,773	**215**	81,457
220	INCOME TAX	510,000	2,655,489	5,782,000	3,126,511	46%	2,740,489	5,867,000	3,126,511	47%	425,000	102,783	322,217	425,000	-	**220**	(85,000)
225	HEALTH	204,092	192,354	361,650	169,296	53%	136,443	544,100	407,657	25%	260,004	31,816	228,188	392,848	(132,844)	**225**	55,911
230	PARK	109,478	102,156	328,200	226,044	31%	34,989	420,100	385,111	8%	176,645	86,434	90,211	206,819	(30,174)	**230**	67,167
232	REHAB ESCROW CDBG	37,808	5,070	25,000	19,930	20%	-	25,000	25,000	0%	42,878	-	42,878	27,940	14,938	**232**	5,070
233	COURT PROBATION	30,575	6,318	15,400	9,082	41%	19,229	28,450	9,221	68%	17,665	1,250	16,415	24,270	(6,605)	**233**	(12,911)
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	24	5,000	4,976	0%	-	8,750	8,750	0%	27,970	-	27,970	28,132	(162)	**235**	24
236	COURT IDAT	14,582	1,329	2,000	671	66%	-	16,000	16,000	0%	15,911	-	15,911	12,763	3,148	**236**	1,329
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	**237**	-
238	**DARE**	29,913	793	10,000	9,207	8%	1,696	30,000	28,304	6%	29,009	750	28,259	14,031	14,979	**238**	(904)
239	COURT COMPUTER	7,845	3,638	9,000	5,362	40%	-	15,000	15,000	0%	11,483	-	11,483	34,406	(22,923)	**239**	3,638
240	UNCLAIMED MONIES	2,893	1,159	1,000	(159)	0%	2,856	3,000	144	95%	1,196	-	1,196	2,893	(1,697)	**240**	(1,697)
241	POLICE COMPUTER	13,514	885	2,400	1,515	37%	270	12,000	11,730	2%	14,130	692	13,437	12,364	1,765	**241**	615
242	COURT IDAM	54,119	603	2,000	1,397	30%	-	5,500	5,500	0%	54,722	-	54,722	52,694	2,028	**242**	603
250	**CDBG GENERAL**	-	102,706	190,000	87,294	54%	102,706	190,000	87,294	54%	0	-	0	0	-	**250**	-
251	HOME PROGRAM	725	93,189	353,000	259,811	26%	93,189	353,000	259,811	26%	725	-	725	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	21,098	24,582	**253**	41,929
275	**SPECIAL BOND RETIREMENT**	253,101	-	100	100	0%	-	1,000	1,000	0%	253,101	-	253,101	253,110	(9)	**275**	-
300	CAPITAL IMPROVEMENT	95,354	130,375	204,134	73,759	64%	41,018	299,100	258,083	14%	184,711	129,555	55,157	24,019	160,693	**300**	89,358
304	COURT CAPITAL IMPROVEMENT	112,656	3,140	7,500	4,361	42%	-	13,000	13,000	0%	115,795	-	115,795	106,773	9,023	**304**	3,140
352	SIDEWALK	16,074	9,440	20,996	11,556	45%	111	31,250	31,139	0%	25,402	891	24,512	19,364	6,038	**352**	9,328
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	305,211	598,038	292,827	51%	49,709	724,500	674,791	7%	383,853	105,704	278,149	481,443	(97,591)	**353**	255,501
354	POLICE/COURT CONSTRUCTION	3,468,116	447,470	924,532	477,062	48%	46,851	575,700	528,849	8%	3,868,735	42,875	3,825,860	3,366,016	502,719	**354**	400,619
400	**SEWER**	297,856	471,456	1,505,000	1,033,544	31%	436,084	1,801,500	1,365,416	24%	333,227	167,754	165,473	244,230	88,997	**400**	35,371
401	SAN. SEWER CAP. IMPROV.	1,170,444	275,254	678,500	403,246	41%	363,435	901,642	538,207	40%	1,082,263	171,525	910,739	1,153,849	(71,585)	**401**	(88,181)
402	SEWER IMPROVEMENT FUND	274,101	138,919	627,000	488,081	22%	93,838	900,312	806,474	10%	319,182	95,025	224,157	249,420	69,762	**402**	45,081
500	**WATER**	259,694	656,434	2,013,500	1,357,066	33%	768,922	2,360,020	1,591,098	33%	147,206	115,191	32,015	140,327	6,879	**500**	(112,488)
501	**WATER ASSET MANAGEMENT**	124,498	67,992	205,000	137,008	33%	13,182	296,750	283,568	4%	179,308	107,794	71,514	239,428	(60,120)	**501**	54,811
502	WATER CAPITAL IMPROVEMENT	107,094	106,324	342,000	235,676	31%	27,743	417,800	390,057	7%	185,675	26,142	159,533	141,133	44,543	**502**	78,581
600	ELECTRIC & TELECOMMUNICATI	4,258,162	3,891,532	10,440,000	6,548,468	37%	3,535,113	13,034,695	9,499,582	27%	4,614,581	1,275,956	3,338,625	4,378,129	236,452	**600**	356,419
601	**LIGHT CUSTOMER DEPOSIT**	178,508	24,700	90,200	65,500	27%	21,587	111,000	89,413	19%	181,620	4,400	177,220	179,668	1,953	**601**	3,113
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	85,123	87,440	234,200	146,760	37%	79,368	306,100	226,732	26%	93,195	18,804	74,391	118,276	(25,080)	**700**	8,072
701	FIRE PENSION	13,434	152,440	374,200	221,760	41%	105,804	386,100	280,296	27%	60,070	25,199	34,870	68,853	(8,783)	**701**	46,636
702	POLICE EQUIPMENT	84,561	30,056	31,250	1,194	96%	38,453	85,000	46,547	45%	76,164	530	75,635	89,959	(13,795)	**702**	(8,397)
703	FIRE EQUIPMENT	138,897	131,840	225,000	93,160	59%	74,123	247,000	172,877	30%	196,614	27,424	169,190	114,344	82,270	**703**	57,717
705	SHADE TREE TRUST	14,150	1,627	4,000	2,373	41%	-	14,000	14,000	0%	15,777	-	15,777	11,443	4,334	**705**	1,627
706	**SHARING FUND**	10,888	10,009	26,000	15,991	38%	14,400	35,000	20,600	41%	6,496	-	6,496	30,792	(24,295)	**706**	(4,391)
710	MINI PARK TRUST	25,113	1,984	2,000	16	99%	75	5,000	4,925	2%	27,023	225	26,798	25,113	1,909	**710**	1,909
715	HOSPITALIZATION	345,745	1,204,575	2,613,000	1,408,425	46%	1,218,157	2,600,000	1,381,843	47%	332,163	-	332,163	480,278	(148,115)	**715**	(13,582)
800	BICENTENNIAL TRUST	322	0	0	(0)	%	-	0	0	0%	322	-	322	322	0	**800**	0
	Totals	**14,715,884**	**14,344,817**	**35,893,950**	**21,549,133**	40%	**12,674,406**	**42,474,719**	**29,800,313**	30%	**16,386,296**	**2,960,114**	**13,426,182**	**15,467,082**	**919,214**		1,670,411