CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
5/31/25

		FUND	ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH	RES FOR	LESS ENC FUND	CASH FUND	Cash Diff		YTD CASH
FUNI	**FUND NAME**	**Bal. 1/1/25**	**INCOME 24**	**INCOME 24**	**BALANCE**	**INC**	**EXPENSE 24**	**EXPENSE 24**	**BALANCE**	**EXP**	**Bal.5/31/25**	**ENC**	**BAL. 5/31/25**	**BAL. 5/31/24**	**from 2024**	**UND**	**change**
101	GENERAL	2,033,616	2,909,127	5,963,337	3,054,210	49%	2,560,165	7,996,725	5,436,560	32%	2,382,578	358,240	2,024,337	2,165,158	217,420	**101**	348,962
200	STREET	51,025	308,847	633,000	324,153	49%	278,438	681,725	403,287	41%	81,434	74,837	6,597	73,591	7,843	**200**	30,409
205	**STATE HIGHWAY**	4,436	16,962	43,250	26,288	39%	18,775	40,950	22,175	46%	2,623	22	2,601	3,497	(874)	**205**	(1,812)
210	**STREET SALES TAX**	11,060	33,361	81,000	47,639	41%	30,731	90,000	59,269	34%	13,691	3,111	10,580	22,092	(8,401)	**210**	2,630
215	**FIRE INCOME TAX**	77,942	399,856	770,263	370,407	52%	389,127	845,000	455,873	46%	88,671	15,556	73,116	71,937	16,735	**215**	10,729
220	INCOME TAX	510,000	3,046,708	5,782,000	2,735,292	53%	3,131,708	5,867,000	2,735,292	53%	425,000	391,219	33,781	424,800	200	**220**	(85,000)
225	HEALTH	204,092	208,718	361,650	152,932	58%	164,929	544,100	379,171	30%	247,881	26,817	221,064	373,477	(125,596)	**225**	43,789
230	PARK	109,478	119,298	328,200	208,902	36%	69,272	420,100	350,828	16%	159,504	100,437	59,067	199,060	(39,556)	**230**	50,026
232	REHAB ESCROW CDBG	37,808	5,070	25,000	19,930	20%	-	25,000	25,000	0%	42,878	-	42,878	29,165	13,713	**232**	5,070
233	COURT PROBATION	30,575	7,742	15,400	7,658	50%	19,410	28,450	9,040	68%	18,908	1,074	17,834	24,393	(5,485)	**233**	(11,668)
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	27,978	(8)	**235**	24
236	COURT IDAT	14,582	1,410	2,000	590	70%	-	16,000	16,000	0%	15,992	105	15,887	13,615	2,377	**236**	1,410
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%	2,446	30,000	27,554	8%	28,259	-	28,259	11,912	16,347	**238**	(1,654)
239	COURT COMPUTER	7,845	4,512	9,000	4,488	50%	1,875	15,000	13,125	13%	10,482	-	10,482	33,530	(23,048)	**239**	2,637
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	1,105	2,400	1,295	46%	338	12,000	11,662	3%	14,281	624	13,657	12,485	1,796	**241**	767
242	COURT IDAM	54,119	728	2,000	1,272	36%	-	5,500	5,500	0%	54,847	-	54,847	52,950	1,898	**242**	728
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%	30,000	153,750	123,750	20%	15,679	-	15,679	13,181	2,498	**253**	11,929
275	**SPECIAL BOND RETIREMENT**	253,101	-	100	100	0%	-	1,000	1,000	0%	253,101	-	253,101	253,111	(10)	**275**	-
300	CAPITAL IMPROVEMENT	95,354	190,392	204,134	13,742	93%	130,573	299,100	168,527	44%	155,172	39,999	115,173	32,758	122,414	**300**	59,819
304	COURT CAPITAL IMPROVEMENT	112,656	3,869	7,500	3,631	52%	-	13,000	13,000	0%	116,525	-	116,525	107,524	9,001	**304**	3,869
352	SIDEWALK	16,074	10,705	20,996	10,291	51%	224	31,250	31,026	1%	26,555	778	25,777	20,574	5,980	**352**	10,481
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	346,120	598,038	251,918	58%	52,715	724,500	671,785	7%	421,756	102,698	319,058	514,410	(92,653)	**353**	293,405
354	POLICE/COURT CONSTRUCTION	3,468,116	507,218	924,532	417,314	55%	53,559	575,700	522,141	9%	3,921,775	38,214	3,883,560	3,421,254	500,521	**354**	453,659
400	**SEWER**	297,856	596,344	1,505,000	908,657	40%	564,236	1,801,500	1,237,264	31%	329,963	151,501	178,462	279,618	50,345	**400**	32,107
401	SAN. SEWER CAP. IMPROV.	1,170,444	369,368	678,500	309,132	54%	419,000	901,642	482,642	46%	1,120,812	125,679	995,133	1,168,803	(47,991)	**401**	(49,632)
402	SEWER IMPROVEMENT FUND	274,101	170,379	627,000	456,621	27%	134,035	900,312	766,277	15%	310,445	96,290	214,155	276,804	33,641	**402**	36,344
500	**WATER**	259,694	822,562	2,013,500	1,190,938	41%	905,193	2,360,020	1,454,827	38%	177,063	176,790	274	160,553	16,511	**500**	(82,631)
501	**WATER ASSET MANAGEMENT**	124,498	85,221	205,000	119,779	42%	23,696	296,750	273,054	8%	186,023	111,125	74,898	245,728	(59,706)	**501**	61,525
502	WATER CAPITAL IMPROVEMENT	107,094	133,614	342,000	208,386	39%	30,183	417,800	387,617	7%	210,524	162,982	47,542	158,322	52,202	**502**	103,430
600	ELECTRIC & TELECOMMUNICATI	4,258,162	4,720,712	10,440,000	5,719,288	45%	4,344,983	13,034,695	8,689,712	33%	4,633,891	811,879	3,822,012	4,298,239	335,652	**600**	375,729
601	**LIGHT CUSTOMER DEPOSIT**	178,508	29,500	90,200	60,700	33%	28,587	111,000	82,413	26%	179,420	-	179,420	179,068	353	**601**	913
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	85,123	105,784	234,200	128,416	45%	98,187	306,100	207,913	32%	92,720	-	92,720	117,960	(25,240)	**700**	7,597
701	FIRE PENSION	13,434	180,784	374,200	193,416	48%	131,019	386,100	255,081	34%	63,199	-	63,199	67,406	(4,207)	**701**	49,765
702	POLICE EQUIPMENT	84,561	30,161	31,250	1,089	97%	38,453	85,000	46,547	45%	76,269	530	75,740	88,380	(12,111)	**702**	(8,292)
703	FIRE EQUIPMENT	138,897	131,940	225,000	93,060	59%	80,256	247,000	166,744	32%	190,581	26,070	164,512	100,397	90,185	**703**	51,684
705	SHADE TREE TRUST	14,150	1,970	4,000	2,030	49%	-	14,000	14,000	0%	16,119	-	16,119	11,794	4,325	**705**	1,970
706	**SHARING FUND**	10,888	12,024	26,000	13,976	46%	17,000	35,000	18,000	49%	5,912	-	5,912	27,433	(21,521)	**706**	(4,976)
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	1,537,127	2,613,000	1,075,873	59%	1,495,336	2,600,000	1,104,664	58%	387,536	-	387,536	386,927	609	**715**	41,791
800	BICENTENNIAL TRUST	322	-	0	-	%	-	0	0	0%	322	-	322	322	0	**800**	-
	Totals	**14,715,884**	**17,291,024**	**35,893,950**	**18,602,926**	48%	**15,443,275**	**42,474,719**	**27,031,444**	36%	**16,563,632**	**2,816,802**	**13,746,830**	**15,527,228**	**1,036,404**		1,847,748