CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
6/30/25

		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.6/30/25	ENC	BAL. 6/30/25	BAL. 6/30/24	from 2024	UND	change
101	GENERAL	2,033,616	3,489,175	5,963,337	2,474,162	59%	3,015,689	7,996,725	4,981,036	38%	2,507,102	511,840	1,995,262	2,170,558	336,544	101	473,486
200	STREET	51,025	360,477	633,000	272,523	57%	317,930	681,725	363,795	47%	93,572	64,209	29,363	85,591	7,981	200	42,546
205	**STATE HIGHWAY**	4,436	20,635	43,250	22,615	48%	24,168	40,950	16,782	59%	903	44	859	2,065	(1,162)	205	(3,533)
210	**STREET SALES TAX**	11,060	40,033	81,000	40,967	49%	50,175	90,000	39,825	56%	919	445	474	28,320	(27,401)	210	(10,142)
215	**FIRE INCOME TAX**	77,942	472,759	770,263	297,504	61%	457,126	845,000	387,874	54%	93,575	79,110	14,464	122,498	(28,923)	215	15,632
220	INCOME TAX	510,000	3,600,023	5,782,000	2,181,977	62%	3,685,023	5,867,000	2,181,977	63%	425,000	75,867	349,133	425,000	-	220	(85,000)
225	HEALTH	204,092	211,668	361,650	149,982	59%	197,777	544,100	346,323	36%	217,983	31,139	186,845	356,040	(138,057)	225	13,891
230	PARK	109,478	155,194	328,200	173,006	47%	97,863	420,100	322,237	23%	166,809	123,726	43,082	203,474	(36,665)	230	57,331
232	REHAB ESCROW CDBG	37,808	5,070	25,000	19,930	20%	-	25,000	25,000	0%	42,878	-	42,878	33,301	9,577	232	5,070
233	COURT PROBATION	30,575	8,215	15,400	7,185	53%	19,617	28,450	8,833	69%	19,174	1,098	18,076	24,279	(5,105)	233	(11,402)
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	104	5,000	4,896	2%	-	8,750	8,750	0%	28,050	-	28,050	27,933	117	235	104
236	COURT IDAT	14,582	1,456	2,000	544	73%	-	16,000	16,000	0%	16,039	105	15,934	13,565	2,474	236	1,456
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	0	237	-
238	**DARE**	29,913	3,863	10,000	6,137	39%	2,446	30,000	27,554	8%	31,329	-	31,329	11,767	19,562	238	1,416
239	COURT COMPUTER	7,845	5,187	9,000	3,813	58%	1,875	15,000	13,125	13%	11,157	-	11,157	34,460	(23,303)	239	3,312
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	1,230	2,400	1,170	51%	406	12,000	11,594	3%	14,338	555	13,782	12,667	1,671	241	824
242	COURT IDAM	54,119	861	2,000	1,139	43%	-	5,500	5,500	0%	54,981	-	54,981	53,315	1,666	242	861
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	253,101	(0)	275	-
300	CAPITAL IMPROVEMENT	95,354	205,232	204,134	(1,098)	101%	148,938	299,100	150,162	50%	151,648	28,187	123,461	41,062	110,586	300	56,294
304	COURT CAPITAL IMPROVEMENT	112,656	4,478	7,500	3,022	60%	-	13,000	13,000	0%	117,134	-	117,134	108,395	8,739	304	4,478
352	SIDEWALK	16,074	12,579	20,996	8,417	60%	338	31,250	30,912	1%	28,316	667	27,649	21,850	6,466	352	12,242
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	538,327	598,038	59,711	90%	202,992	724,500	521,508	28%	463,687	454,779	8,908	554,116	(90,429)	353	335,336
354	POLICE/COURT CONSTRUCTION	3,468,116	595,742	924,532	328,790	64%	58,243	575,700	517,457	10%	4,005,615	35,930	3,969,686	3,482,240	523,375	354	537,499
400	**SEWER**	297,856	726,417	1,505,000	778,583	48%	683,622	1,801,500	1,117,878	38%	340,651	157,408	183,242	281,455	59,196	400	42,795
401	SAN. SEWER CAP. IMPROV.	1,170,444	424,002	678,500	254,498	62%	449,664	901,642	451,978	50%	1,144,782	332,898	811,884	1,202,097	(57,315)	401	(25,663)
402	SEWER IMPROVEMENT FUND	274,101	203,401	627,000	423,599	32%	182,760	900,312	717,552	20%	294,742	106,154	188,588	252,191	42,551	402	20,641
500	**WATER**	259,694	1,007,808	2,013,500	1,005,692	50%	1,085,416	2,360,020	1,274,604	46%	182,086	178,669	3,417	169,350	12,736	500	(77,608)
501	**WATER ASSET MANAGEMENT**	124,498	102,645	205,000	102,355	50%	107,886	296,750	188,864	36%	119,257	30,411	88,845	259,438	(140,181)	501	(5,241)
502	WATER CAPITAL IMPROVEMENT	107,094	209,995	342,000	132,005	61%	31,870	417,800	385,930	8%	285,219	164,090	121,129	162,359	122,860	502	178,125
600	ELECTRIC & TELECOMMUNICATI	4,258,162	5,486,678	10,440,000	4,953,322	53%	5,195,515	13,034,695	7,839,180	40%	4,549,325	1,598,513	2,950,811	4,657,430	(108,105)	600	291,163
601	**LIGHT CUSTOMER DEPOSIT**	178,508	36,700	90,200	53,500	41%	34,912	111,000	76,088	31%	180,295	-	180,295	181,367	(1,072)	601	1,788
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	85,123	120,784	234,200	113,416	52%	125,945	306,100	180,155	41%	79,963	-	79,963	113,149	(33,186)	700	(5,161)
701	FIRE PENSION	13,434	205,784	374,200	168,416	55%	174,424	386,100	211,676	45%	44,794	-	44,794	59,966	(15,172)	701	31,361
702	POLICE EQUIPMENT	84,561	30,172	31,250	1,078	97%	38,453	85,000	46,547	45%	76,280	530	75,750	88,485	(12,205)	702	(8,281)
703	FIRE EQUIPMENT	138,897	135,940	225,000	89,060	60%	87,879	247,000	159,121	36%	186,958	23,983	162,975	94,219	92,739	703	48,061
705	SHADE TREE TRUST	14,150	2,308	4,000	1,692	58%	-	14,000	14,000	0%	16,458	170	16,288	12,138	4,320	705	2,308
706	**SHARING FUND**	10,888	14,031	26,000	11,969	54%	19,200	35,000	15,800	55%	5,719	-	5,719	25,126	(19,407)	706	(5,169)
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	1,910	710	1,909
715	HOSPITALIZATION	345,745	1,935,031	2,613,000	677,969	74%	1,813,923	2,600,000	786,077	70%	466,853	-	466,853	383,777	83,076	715	121,108
800	BICENTENNIAL TRUST	322	0	0	(0)	%	-	0	0	0%	322	-	322	322	(0)	800	0
	Totals	**14,715,884**	**20,614,974**	**35,893,950**	**15,278,976**	57%	**18,540,902**	**42,474,719**	**23,933,817**	44%	**16,789,955**	**4,000,752**	**12,789,204**	**16,078,666**	**711,289**		2,074,071