CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
7/31/25

		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 25	INCOME 25	BALANCE	INC	EXPENSE 25	EXPENSE 25	BALANCE	EXP	Bal.7/31/25	ENC	BAL. 7/31/25	BAL. 7/31/24	from 2024	UND	change
101	GENERAL	2,033,616	3,954,100	5,963,337	2,009,237	66%	3,638,203	7,996,725	4,358,522	45%	2,349,513	588,948	1,760,565	1,996,052	353,461	101	315,897
200	STREET	51,025	409,412	633,000	223,588	65%	380,627	681,725	301,098	56%	79,810	55,440	24,370	73,659	6,151	200	28,785
205	**STATE HIGHWAY**	4,436	24,107	43,250	19,143	56%	24,831	40,950	16,119	61%	3,711	2,220	1,492	3,716	(5)	205	(724)
210	**STREET SALES TAX**	11,060	46,706	81,000	34,294	58%	50,620	90,000	39,380	56%	7,146	2,222	4,924	36,220	(29,074)	210	(3,914)
215	**FIRE INCOME TAX**	77,942	524,584	770,263	245,679	68%	523,236	845,000	321,764	62%	79,291	76,888	2,403	115,489	(36,198)	215	1,349
220	INCOME TAX	510,000	4,005,979	5,782,000	1,776,021	69%	4,090,979	5,867,000	1,776,021	70%	425,000	64,980	360,020	425,000	0	220	(85,000)
225	HEALTH	204,092	218,001	361,650	143,649	60%	244,922	544,100	299,178	45%	177,172	28,573	148,598	256,693	(79,521)	225	(26,921)
230	PARK	109,478	179,847	328,200	148,353	55%	153,978	420,100	266,122	37%	135,347	89,213	46,134	185,413	(50,066)	230	25,869
232	REHAB ESCROW CDBG	37,808	8,012	25,000	16,988	32%	-	25,000	25,000	0%	45,820	-	45,820	37,808	8,012	232	8,012
233	COURT PROBATION	30,575	9,190	15,400	6,210	60%	19,818	28,450	8,632	70%	19,947	917	19,030	25,719	(5,772)	233	(10,629)
234	BMV REIMBURSEMENT	11,125	-	100	100	0%	-	1,500	1,500	0%	11,125	-	11,125	11,125	-	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	1,551	2,000	449	78%	-	16,000	16,000	0%	16,133	105	16,028	13,664	2,469	236	1,551
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	0	237	-
238	**DARE**	29,913	5,510	10,000	4,490	55%	2,446	30,000	27,554	8%	32,977	-	32,977	28,464	4,513	238	3,064
239	COURT COMPUTER	7,845	6,139	9,000	2,861	68%	1,875	15,000	13,125	13%	12,109	-	12,109	35,398	(23,289)	239	4,264
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	1,444	2,400	956	60%	475	12,000	11,525	4%	14,483	487	13,996	12,819	1,664	241	969
242	COURT IDAM	54,119	1,045	2,000	955	52%	-	5,500	5,500	0%	55,164	-	55,164	53,502	1,662	242	1,045
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	165,783	204,134	38,351	81%	154,931	299,100	144,169	52%	106,206	26,833	79,373	51,929	54,277	300	10,852
304	COURT CAPITAL IMPROVEMENT	112,656	5,275	7,500	2,225	70%	-	13,000	13,000	0%	117,931	-	117,931	109,230	8,701	304	5,275
352	SIDEWALK	16,074	13,912	20,996	7,084	66%	514	31,250	30,736	2%	29,471	556	28,916	23,225	6,246	352	13,398
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	581,417	598,038	16,621	97%	207,769	724,500	516,731	29%	502,000	487,564	14,435	564,571	(62,571)	353	373,648
354	POLICE/COURT CONSTRUCTION	3,468,116	658,674	924,532	265,858	71%	65,739	575,700	509,961	11%	4,061,051	28,881	4,032,170	3,547,804	513,247	354	592,935
400	**SEWER**	297,856	855,723	1,505,000	649,277	57%	824,673	1,801,500	976,827	46%	328,907	154,438	174,469	268,815	60,092	400	31,051
401	SAN. SEWER CAP. IMPROV.	1,170,444	465,764	678,500	212,736	69%	767,017	901,642	134,625	85%	869,191	35,349	833,842	1,018,666	(149,475)	401	(301,253)
402	SEWER IMPROVEMENT FUND	274,101	252,716	627,000	374,284	40%	228,594	900,312	671,718	25%	298,223	72,382	225,842	255,404	42,819	402	24,122
500	**WATER**	259,694	1,186,924	2,013,500	826,576	59%	1,308,908	2,360,020	1,051,112	55%	137,711	136,984	726	169,659	(31,948)	500	(121,984)
501	**WATER ASSET MANAGEMENT**	124,498	120,004	205,000	84,996	59%	128,434	296,750	168,316	43%	116,067	56,317	59,750	275,527	(159,460)	501	(8,430)
502	WATER CAPITAL IMPROVEMENT	107,094	239,561	342,000	102,439	70%	47,808	417,800	369,992	11%	298,847	157,826	141,021	189,177	109,670	502	191,753
600	ELECTRIC & TELECOMMUNICATI	4,258,162	6,332,967	10,440,000	4,107,033	61%	6,285,786	13,034,695	6,748,909	48%	4,305,343	1,494,341	2,811,002	4,229,292	76,051	600	47,181
601	**LIGHT CUSTOMER DEPOSIT**	178,508	43,300	90,200	46,900	48%	43,662	111,000	67,338	39%	178,145	-	178,145	181,664	(3,519)	601	(362)
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	85,123	135,784	234,200	98,416	58%	145,156	306,100	160,944	47%	75,752	-	75,752	96,245	(20,493)	700	(9,371)
701	FIRE PENSION	13,434	230,784	374,200	143,416	62%	202,048	386,100	184,052	52%	42,170	-	42,170	38,794	3,376	701	28,736
702	POLICE EQUIPMENT	84,561	30,178	31,250	1,072	97%	38,453	85,000	46,547	45%	76,287	530	75,757	88,134	(11,847)	702	(8,274)
703	FIRE EQUIPMENT	138,897	201,041	225,000	23,959	89%	92,439	247,000	154,561	37%	247,500	20,798	226,702	152,945	94,555	703	108,602
705	SHADE TREE TRUST	14,150	2,647	4,000	1,353	66%	160	14,000	13,840	1%	16,637	-	16,637	12,441	4,196	705	2,487
706	**SHARING FUND**	10,888	16,048	26,000	9,952	62%	22,600	35,000	12,400	65%	4,335	-	4,335	24,282	(19,947)	706	(6,552)
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	2,493,798	2,613,000	119,202	95%	2,358,624	2,600,000	241,376	91%	480,919	-	480,919	403,003	77,916	715	135,174
800	BICENTENNIAL TRUST	322	-	0	-	%	-	0	0	0%	322	-	322	322	(0)	800	-
	Totals	**14,715,884**	**23,668,999**	**35,893,950**	**12,224,951**	66%	**22,284,150**	**42,474,719**	**20,190,569**	52%	**16,100,734**	**3,583,016**	**12,517,718**	**15,352,014**	**748,720**		1,384,849