CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
8/31/25

		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.8/31/25	ENC	BAL. 8/31/25	BAL. 8/31/24	from 2024	UND	change
101	GENERAL	2,033,616	4,567,321	5,963,337	1,396,016	77%	4,223,614	8,122,725	3,899,111	52%	2,377,323	504,618	1,872,705	2,100,080	277,243	101	343,707
200	STREET	51,025	464,104	633,000	168,896	73%	420,663	731,725	311,062	57%	94,466	67,377	27,090	78,768	15,698	200	43,441
205	**STATE HIGHWAY**	4,436	27,881	43,250	15,369	64%	29,916	40,950	11,034	73%	2,400	2,220	181	5,181	(2,781)	205	(2,035)
210	**STREET SALES TAX**	11,060	53,378	81,000	27,622	66%	51,064	90,000	38,936	57%	13,374	6,778	6,596	32,473	(19,099)	210	2,314
215	**FIRE INCOME TAX**	77,942	581,193	770,263	189,070	75%	580,345	845,000	264,655	69%	78,790	74,666	4,124	122,174	(43,383)	215	848
220	INCOME TAX	510,000	4,437,933	5,782,000	1,344,067	77%	4,522,933	5,867,000	1,344,067	77%	425,000	53,417	371,583	425,000	-	220	(85,000)
225	HEALTH	204,092	318,952	361,650	42,698	88%	277,575	544,100	266,525	51%	245,469	25,974	219,494	310,138	(64,669)	225	41,376
230	PARK	109,478	261,511	328,200	66,689	80%	210,008	420,100	210,092	50%	160,981	76,237	84,745	240,173	(79,191)	230	51,503
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	11,155	15,400	4,245	72%	20,020	28,450	8,430	70%	21,710	736	20,974	26,643	(4,933)	233	(8,866)
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	27,945	104	235	104
236	COURT IDAT	14,582	1,665	2,000	335	83%	616	16,000	15,384	4%	15,631	489	15,142	14,602	1,029	236	1,049
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	237	-
238	**DARE**	29,913	14,010	10,000	(4,010)	140%	2,446	30,000	27,554	8%	41,476	-	41,476	27,670	13,806	238	11,563
239	COURT COMPUTER	7,845	7,265	9,000	1,735	81%	1,875	15,000	13,125	13%	13,235	-	13,235	36,061	(22,826)	239	5,390
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	1,640	2,400	760	68%	543	12,000	11,457	5%	14,611	418	14,192	12,955	1,656	241	1,097
242	COURT IDAM	54,119	1,087	2,000	913	54%	-	5,500	5,500	0%	55,206	-	55,206	53,618	1,588	242	1,087
250	**CDBG GENERAL**	-	128,038	190,000	61,962	67%	128,038	190,000	61,962	67%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	103,189	353,000	249,811	29%	103,189	353,000	249,811	29%	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	-	275	-
300	CAPITAL IMPROVEMENT	95,354	177,307	204,134	26,827	87%	156,175	299,100	142,925	52%	116,486	25,833	90,653	60,393	56,093	300	21,132
304	COURT CAPITAL IMPROVEMENT	112,656	6,241	7,500	1,259	83%	-	13,000	13,000	0%	118,897	-	118,897	109,808	9,089	304	6,241
352	SIDEWALK	16,074	15,368	20,996	5,628	73%	2,551	31,250	28,699	8%	28,891	444	28,447	24,294	4,597	352	12,817
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	628,483	598,038	(30,445)	105%	216,182	724,500	508,318	30%	540,653	527,708	12,945	589,118	(48,465)	353	412,302
354	POLICE/COURT CONSTRUCTION	3,468,116	727,413	924,532	197,119	79%	71,430	575,700	504,270	12%	4,124,098	24,214	4,099,884	3,597,327	526,772	354	655,982
400	**SEWER**	297,856	990,390	1,505,000	514,610	66%	946,134	1,801,500	855,366	53%	342,112	157,374	184,737	288,730	53,382	400	44,256
401	SAN. SEWER CAP. IMPROV.	1,170,444	505,552	678,500	172,948	75%	779,759	901,642	121,883	86%	896,237	26,971	869,266	1,053,458	(157,221)	401	(274,207)
402	SEWER IMPROVEMENT FUND	274,101	304,873	627,000	322,127	49%	259,952	900,312	640,360	29%	319,023	56,508	262,515	285,779	33,244	402	44,922
500	**WATER**	259,694	1,365,213	2,013,500	648,287	68%	1,477,933	2,360,020	882,087	63%	146,975	132,933	14,042	180,615	(33,641)	500	(112,720)
501	**WATER ASSET MANAGEMENT**	124,498	136,608	205,000	68,392	67%	148,209	296,750	148,541	50%	112,897	68,188	44,709	274,734	(161,837)	501	(11,600)
502	WATER CAPITAL IMPROVEMENT	107,094	269,233	342,000	72,767	79%	189,634	417,800	228,166	45%	186,693	50,533	136,160	230,674	(43,981)	502	79,599
600	ELECTRIC & TELECOMMUNICATI	4,258,162	7,370,182	10,440,000	3,069,818	71%	7,263,627	13,034,695	5,771,068	56%	4,364,717	1,385,695	2,979,022	4,246,084	118,633	600	106,555
601	**LIGHT CUSTOMER DEPOSIT**	178,508	52,500	90,200	37,700	58%	49,712	111,000	61,288	45%	181,295	6,800	174,495	178,075	3,220	601	2,788
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	85,123	169,801	234,200	64,399	73%	165,603	306,100	140,497	54%	89,321	-	89,321	109,550	(20,228)	700	4,198
701	FIRE PENSION	13,434	273,801	374,200	100,399	73%	232,297	386,100	153,803	60%	54,938	-	54,938	49,553	5,384	701	41,504
702	POLICE EQUIPMENT	84,561	30,179	31,250	1,071	97%	38,453	85,000	46,547	45%	76,288	530	75,758	87,444	(11,156)	702	(8,273)
703	FIRE EQUIPMENT	138,897	201,081	225,000	23,919	89%	126,811	247,000	120,189	51%	213,168	23,665	189,503	106,895	106,273	703	74,270
705	SHADE TREE TRUST	14,150	2,988	4,000	1,012	75%	4,060	14,000	9,940	29%	13,078	-	13,078	12,787	291	705	(1,072)
706	**SHARING FUND**	10,888	17,993	26,000	8,007	69%	23,200	35,000	11,800	66%	5,681	-	5,681	22,279	(16,598)	706	(5,207)
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	2,847,905	2,613,000	(234,905)	109%	2,686,670	2,600,000	(86,670)	103%	506,981	-	506,981	371,749	135,232	715	161,236
800	BICENTENNIAL TRUST	322		0	-	%		0	0	0%	322	-	322	322	0	800	-
	Totals	**14,715,884**	**27,126,622**	**35,893,950**	**8,767,328**	76%	**25,444,168**	**42,650,719**	**17,206,551**	60%	**16,398,339**	**3,300,551**	**13,097,788**	**15,754,294**	**644,045**		1,682,455