CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
9/30/25

		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 25	INCOME 25	BALANCE	INC	EXPENSE 25	EXPENSE 25	BALANCE	EXP	Bal.9/30/25	ENC	BAL. 9/30/25	BAL. 9/30/24	from 2024	UND	change
101	GENERAL	2,033,616	5,083,247	5,963,337	880,090	85%	4,728,849	8,122,725	3,393,876	58%	2,388,014	522,002	1,866,012	2,194,530	193,484	101	354,398
200	STREET	51,025	518,331	633,000	114,669	82%	474,659	731,725	257,066	65%	94,697	50,524	44,173	83,493	11,205	200	43,672
205	**STATE HIGHWAY**	4,436	31,798	43,250	11,452	74%	32,787	40,950	8,163	80%	3,447	2,829	618	6,110	(2,663)	205	(989)
210	**STREET SALES TAX**	11,060	60,050	81,000	20,950	74%	56,327	90,000	33,673	63%	14,784	1,333	13,450	36,707	(21,923)	210	3,723
215	**FIRE INCOME TAX**	77,942	637,256	770,263	133,007	83%	645,770	845,000	199,230	76%	69,428	-	69,428	118,245	(48,818)	215	(8,515)
220	INCOME TAX	510,000	4,868,937	5,782,000	913,063	84%	4,953,937	5,867,000	913,063	84%	425,000	45,085	379,915	425,000	-	220	(85,000)
225	HEALTH	204,092	343,615	361,650	18,035	95%	312,571	544,100	231,529	57%	235,136	33,161	201,976	274,381	(39,244)	225	31,044
230	PARK	109,478	275,234	328,200	52,966	84%	233,214	420,100	186,886	56%	151,499	62,063	89,436	179,685	(28,186)	230	42,020
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	12,180	15,400	3,220	79%	21,019	28,450	7,431	74%	21,736	764	20,972	26,450	(4,714)	233	(8,839)
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	123	5,000	4,877	2%	-	8,750	8,750	0%	28,069	-	28,069	27,945	123	235	123
236	COURT IDAT	14,582	1,732	2,000	268	87%	616	16,000	15,384	4%	15,698	489	15,210	14,605	1,093	236	1,116
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	203	41,273	29,929	11,548	238	11,563
239	COURT COMPUTER	7,845	8,015	9,000	985	89%	1,875	15,000	13,125	13%	13,985	-	13,985	36,061	(22,076)	239	6,140
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	1,799	2,400	601	75%	612	12,000	11,388	5%	14,701	350	14,351	12,912	1,789	241	1,187
242	COURT IDAM	54,119	1,158	2,000	842	58%	-	5,500	5,500	0%	55,277	-	55,277	53,706	1,570	242	1,158
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	188,719	204,134	15,415	92%	157,175	299,100	141,925	53%	126,899	24,833	102,066	70,711	56,188	300	31,545
304	COURT CAPITAL IMPROVEMENT	112,656	6,845	7,500	655	91%	-	13,000	13,000	0%	119,501	-	119,501	109,808	9,693	304	6,845
352	SIDEWALK	16,074	16,809	20,996	4,187	80%	2,662	31,250	28,588	9%	30,221	333	29,888	25,594	4,627	352	14,148
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	675,095	598,038	(77,057)	113%	236,573	724,500	487,927	33%	566,873	517,942	48,931	214,045	352,828	353	438,522
354	POLICE/COURT CONSTRUCTION	3,468,116	795,489	924,532	129,043	86%	76,097	575,700	499,603	13%	4,187,507	45,344	4,142,164	3,661,072	526,435	354	719,391
400	**SEWER**	297,856	1,117,316	1,505,000	387,684	74%	1,083,090	1,801,500	718,410	60%	332,082	151,634	180,448	311,136	20,946	400	34,226
401	SAN. SEWER CAP. IMPROV.	1,170,444	553,069	678,500	125,431	82%	788,277	901,642	113,365	87%	935,236	53,453	881,783	1,091,080	(155,844)	401	(235,208)
402	SEWER IMPROVEMENT FUND	274,101	383,936	627,000	243,064	61%	275,593	900,312	624,720	31%	382,445	114,726	267,719	311,982	70,463	402	108,344
500	**WATER**	259,694	1,540,104	2,013,500	473,396	76%	1,649,648	2,360,020	710,372	70%	150,150	136,491	13,659	247,045	(96,895)	500	(109,544)
501	**WATER ASSET MANAGEMENT**	124,498	153,806	205,000	51,194	75%	156,526	296,750	140,224	53%	121,777	76,759	45,018	225,616	(103,838)	501	(2,720)
502	WATER CAPITAL IMPROVEMENT	107,094	298,746	342,000	43,254	87%	269,738	417,800	148,062	65%	136,101	91,621	44,481	244,582	(108,481)	502	29,007
600	ELECTRIC & TELECOMMUNICATI	4,258,162	8,451,660	10,440,000	1,988,340	81%	8,274,802	13,034,695	4,759,893	63%	4,435,020	1,200,983	3,234,037	4,411,066	23,954	600	176,858
601	**LIGHT CUSTOMER DEPOSIT**	178,508	59,300	90,200	30,900	66%	58,262	111,000	52,738	52%	179,545	5,550	173,995	178,425	1,120	601	1,038
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	85,123	188,076	234,200	46,124	80%	183,057	306,100	123,043	60%	90,142	19,637	70,505	105,902	(15,759)	700	5,019
701	FIRE PENSION	13,434	301,076	374,200	73,124	80%	259,532	386,100	126,568	67%	54,977	30,225	24,752	42,158	12,819	701	41,544
702	POLICE EQUIPMENT	84,561	30,184	31,250	1,066	97%	38,453	85,000	46,547	45%	76,292	530	75,763	87,444	(11,151)	702	(8,269)
703	FIRE EQUIPMENT	138,897	201,081	225,000	23,919	89%	130,463	247,000	116,537	53%	209,515	31,230	178,285	164,730	44,785	703	70,618
705	SHADE TREE TRUST	14,150	3,318	4,000	682	83%	4,060	14,000	9,940	29%	13,408	175	13,233	13,126	282	705	(742)
706	**SHARING FUND**	10,888	19,972	26,000	6,028	77%	27,200	35,000	7,800	78%	3,660	-	3,660	16,588	(12,928)	706	(7,228)
710	MINI PARK TRUST	25,113	1,984	2,000	16	99%	150	5,000	4,850	3%	26,948	150	26,798	25,113	1,834	710	1,834
715	HOSPITALIZATION	345,745	3,029,125	2,613,000	(416,125)	116%	2,840,992	2,600,000	(240,992)	109%	533,878	-	533,878	295,015	238,863	715	188,133
800	BICENTENNIAL TRUST	322	0	0	(0)	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	**14,715,884**	**30,155,522**	**35,893,950**	**5,738,428**	84%	**28,241,115**	**42,650,719**	**14,409,604**	66%	**16,630,292**	**3,220,418**	**13,409,873**	**15,708,349**	**921,943**		1,914,407