CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
10/31/25

FUND	FUND NAME	FUND Bal. 1/1/25	ACTUAL YTD INCOME 25	APPROP. INCOME 25	APPROP. BALANCE	% OF INC	ACTUAL YTD EXPENSE 25	APPROP. EXPENSE 25	APPROP. BALANCE	% OF EXP	CASH Bal.10/31/25	RES FOR ENC	LESS ENC FUND BAL. 10/31/25	CASH FUND BAL. 10/31/24	Cash Diff from 2024	UND	YTD CASH change
101	GENERAL	2,033,616	5,577,501	5,963,337	385,836	94%	5,211,675	8,122,725	2,911,050	64%	2,399,441	414,757	1,984,684	2,184,902	214,539	**101**	365,825
200	STREET	51,025	564,463	633,000	68,537	89%	544,245	731,725	187,480	74%	71,243	42,523	28,721	75,581	(4,337)	**200**	20,218
205	**STATE HIGHWAY**	4,436	35,066	43,250	8,184	81%	35,658	40,950	5,292	87%	3,844	2,220	1,624	4,276	(432)	**205**	(592)
210	**STREET SALES TAX**	11,060	66,722	81,000	14,278	82%	56,771	90,000	33,229	63%	21,011	20,889	122	28,266	(7,255)	**210**	9,951
215	**FIRE INCOME TAX**	77,942	694,987	770,263	75,276	90%	683,279	845,000	161,721	81%	89,650	81,408	8,241	163,098	(73,448)	**215**	11,707
220	INCOME TAX	510,000	5,315,027	5,782,000	466,973	92%	5,400,027	5,867,000	466,973	92%	425,000	31,710	393,290	425,000	-	**220**	(85,000)
225	HEALTH	204,092	357,716	361,650	3,934	99%	347,165	544,100	196,935	64%	214,643	25,855	188,788	272,716	(58,073)	**225**	10,550
230	PARK	109,478	278,284	328,200	49,916	85%	268,426	420,100	151,674	64%	119,336	30,131	89,205	185,586	(66,250)	**230**	9,858
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	12,928	15,400	2,472	84%	21,321	28,450	7,129	75%	22,182	783	21,399	28,020	(5,838)	**233**	(8,393)
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	1,777	2,000	223	89%	616	16,000	15,384	4%	15,743	489	15,255	14,408	1,335	**236**	1,161
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	17,198	-	17,198	17,198	-	**237**	-
238	**DARE**	29,913	14,297	10,000	(4,297)	143%	2,650	30,000	27,350	9%	41,560	-	41,560	29,913	11,647	**238**	11,647
239	COURT COMPUTER	7,845	8,761	9,000	239	97%	1,875	15,000	13,125	13%	14,731	-	14,731	37,013	(22,282)	**239**	6,886
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	1,904	2,400	496	79%	748	12,000	11,252	6%	14,670	213	14,456	13,134	1,535	**241**	1,156
242	COURT IDAM	54,119	1,196	2,000	804	60%	-	5,500	5,500	0%	55,315	-	55,315	53,805	1,510	**242**	1,196
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	9,961	5,718	**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	200,472	204,134	3,662	98%	183,723	299,100	115,377	61%	112,102	79,450	32,652	60,553	51,549	**300**	16,749
304	COURT CAPITAL IMPROVEMENT	112,656	7,565	7,500	(65)	101%	-	13,000	13,000	0%	120,221	-	120,221	110,747	9,474	**304**	7,565
352	SIDEWALK	16,074	18,294	20,996	2,702	87%	2,773	31,250	28,477	9%	31,595	222	31,373	14,183	17,412	**352**	15,521
353	**STREETS, ALLEYS & BASIN REHAB**	128,351	775,314	598,038	(177,276)	130%	303,330	724,500	421,170	42%	600,336	519,405	80,931	113,922	486,414	**353**	471,985
354	POLICE/COURT CONSTRUCTION	3,468,116	865,590	924,532	58,942	94%	468,316	575,700	107,384	81%	3,865,390	37,129	3,828,261	3,383,710	481,681	**354**	397,274
400	**SEWER**	297,856	1,242,641	1,505,000	262,359	83%	1,184,496	1,801,500	617,004	66%	356,001	159,309	196,692	328,261	27,740	**400**	58,146
401	SAN. SEWER CAP. IMPROV.	1,170,444	593,954	678,500	84,546	88%	795,175	901,642	106,467	88%	969,223	46,556	922,668	1,129,597	(160,373)	**401**	(201,221)
402	SEWER IMPROVEMENT FUND	274,101	419,596	627,000	207,404	67%	455,025	900,312	445,287	51%	238,673	100,456	138,217	334,390	(95,717)	**402**	(35,428)
500	**WATER**	259,694	1,717,988	2,013,500	295,512	85%	1,830,164	2,360,020	529,856	78%	147,518	134,276	13,242	280,199	(132,681)	**500**	(112,177)
501	**WATER ASSET MANAGEMENT**	124,498	170,911	205,000	34,089	83%	181,197	296,750	115,553	61%	114,211	76,587	37,624	210,407	(96,196)	**501**	(10,286)
502	WATER CAPITAL IMPROVEMENT	107,094	342,083	342,000	(83)	100%	343,575	417,800	74,225	82%	105,602	60,973	44,629	202,737	(97,135)	**502**	(1,492)
600	ELECTRIC & TELECOMMUNICATI	4,258,162	9,286,281	10,440,000	1,153,719	89%	9,271,973	13,034,695	3,762,722	71%	4,272,469	1,129,183	3,143,286	4,505,600	(233,131)	**600**	14,307
601	**LIGHT CUSTOMER DEPOSIT**	178,508	66,700	90,200	23,500	74%	65,362	111,000	45,638	59%	179,845	-	179,845	180,507	(661)	**601**	1,338
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	85,123	203,094	234,200	31,106	87%	202,694	306,100	103,406	66%	85,523	-	85,523	105,125	(19,602)	**700**	400
701	FIRE PENSION	13,434	325,094	374,200	49,106	87%	289,757	386,100	96,343	75%	48,770	-	48,770	44,000	4,770	**701**	35,336
702	POLICE EQUIPMENT	84,561	32,195	31,250	(945)	103%	38,453	85,000	46,547	45%	78,304	530	77,774	87,625	(9,321)	**702**	(6,257)
703	FIRE EQUIPMENT	138,897	201,081	225,000	23,919	89%	137,360	247,000	109,640	56%	202,618	31,737	170,882	180,388	22,230	**703**	63,721
705	SHADE TREE TRUST	14,150	3,652	4,000	348	91%	4,060	14,000	9,940	29%	13,741	175	13,566	13,470	271	**705**	(408)
706	**SHARING FUND**	10,888	21,952	26,000	4,048	84%	31,200	35,000	3,800	89%	1,640	-	1,640	12,737	(11,097)	**706**	(9,248)
710	MINI PARK TRUST	25,113	1,984	2,000	16	99%	225	5,000	4,775	5%	26,873	-	26,873	25,113	1,759	**710**	1,759
715	HOSPITALIZATION	345,745	3,233,012	2,613,000	(620,012)	124%	3,063,265	4,000,000	936,735	77%	515,492	-	515,492	281,059	234,433	**715**	169,747
800	BICENTENNIAL TRUST	322	-	0	-	%	-	0	0	0%	322	-	322	322	0	**800**	-
	Totals	**14,715,884**	**32,942,532**	**35,893,950**	**2,951,418**	92%	**31,690,664**	**44,050,719**	**12,360,055**	72%	**15,967,753**	**3,026,965**	**12,940,788**	**15,481,125**	**486,628**		1,251,869