

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
11/30/25

FUND	FUND NAME	FUND		ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH		RES FOR		LESS ENC FUND		CASH FUND		Cash Diff	UND	YTD CASH
		Bal. 1/1/25	INCOME 25									INCOME 25	BALANCE	INC	EXPENSE 25	EXPENSE 25	BALANCE	EXP	Bal.11/30/25			
101	GENERAL	2,033,616	6,117,322	5,963,337	(153,985)	103%	5,714,472	8,122,725	2,408,253	70%	2,436,466	424,256	2,012,210	2,173,340	263,126	101	402,850					
200	STREET	51,025	619,458	633,000	13,542	98%	606,513	731,725	125,212	83%	63,970	55,352	8,619	93,674	(29,703)	200	12,945					
205	STATE HIGHWAY	4,436	39,060	43,250	4,190	90%	40,736	40,950	214	99%	2,759	2,220	540	3,421	(662)	205	(1,676)					
210	STREET SALES TAX	11,060	66,722	81,000	14,278	82%	77,062	90,000	12,938	86%	720	444	276	41,166	(40,446)	210	(10,340)					
215	FIRE INCOME TAX	77,942	759,128	770,263	11,135	99%	716,688	845,000	128,312	85%	120,382	99,186	21,196	157,600	(37,218)	215	42,440					
220	INCOME TAX	510,000	5,794,965	5,782,000	(12,965)	100%	5,879,965	5,867,000	(12,965)	100%	425,000	16,830	408,170	425,000	-	220	(85,000)					
225	HEALTH	204,092	365,943	361,650	(4,293)	101%	380,587	544,100	163,513	70%	189,448	21,450	167,998	239,786	(50,338)	225	(14,644)					
230	PARK	109,478	279,571	328,200	48,629	85%	281,219	420,100	138,881	67%	107,830	21,916	85,914	128,278	(20,448)	230	(1,648)					
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	14,783	15,400	617	96%	21,623	28,450	6,827	76%	23,735	1,152	22,583	29,531	(5,796)	233	(6,840)					
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	124	5,000	4,876	2%	-	8,750	8,750	0%	28,069	-	28,069	27,945	124	235	124					
236	COURT IDAT	14,582	1,875	2,000	125	94%	616	16,000	15,384	4%	15,841	489	15,352	14,534	1,307	236	1,259					
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	9,689	9,000	(689)	108%	1,875	15,000	13,125	13%	15,659	-	15,659	36,765	(21,106)	239	7,814					
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	2,130	2,400	270	89%	818	12,000	11,182	7%	14,826	143	14,682	13,371	1,454	241	1,312					
242	COURT IDAM	54,119	1,452	2,000	548	73%	-	5,500	5,500	0%	55,571	-	55,571	53,993	1,578	242	1,452					
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	(200)	925	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	213,529	204,134	(9,395)	105%	185,691	299,100	113,409	62%	123,192	78,450	44,742	69,888	53,304	300	27,839					
304	COURT CAPITAL IMPROVEMENT	112,656	8,345	7,500	(845)	111%	-	13,000	13,000	0%	121,001	-	121,001	112,046	8,955	304	8,345					
352	SIDEWALK	16,074	19,943	20,996	1,053	95%	5,584	31,250	25,666	18%	30,433	111	30,322	15,369	15,064	352	14,359					
353	STREETS, ALLEYS & BASIN REHAB	128,351	828,644	598,038	(230,606)	139%	307,310	724,500	417,190	42%	649,685	517,100	132,585	123,386	526,298	353	521,333					
354	POLICE/COURT CONSTRUCTION	3,468,116	943,477	924,532	(18,945)	102%	505,097	575,700	70,603	88%	3,906,496	8,381	3,898,115	3,434,067	472,429	354	438,380					
400	SEWER	297,856	1,368,638	1,505,000	136,362	91%	1,318,167	1,801,500	483,333	73%	348,326	167,347	180,979	326,309	22,017	400	50,470					
401	SAN. SEWER CAP. IMPROV.	1,170,444	634,844	678,500	43,656	94%	799,735	901,642	101,907	89%	1,005,554	43,778	961,776	1,155,422	(149,868)	401	(164,890)					
402	SEWER IMPROVEMENT FUND	274,101	452,279	627,000	174,721	72%	540,593	900,312	359,719	60%	185,788	33,537	152,251	253,582	(67,795)	402	(88,314)					
500	WATER	259,694	1,896,463	2,013,500	117,037	94%	2,008,947	2,360,020	351,073	85%	147,211	142,538	4,673	277,136	(129,926)	500	(112,483)					
501	WATER ASSET MANAGEMENT	124,498	187,908	205,000	17,092	92%	207,811	296,750	88,939	70%	104,594	51,645	52,949	147,779	(43,185)	501	(19,904)					
502	WATER CAPITAL IMPROVEMENT	107,094	372,359	342,000	(30,359)	109%	360,145	417,800	57,655	86%	119,309	63,157	56,152	213,136	(93,827)	502	12,214					
600	ELECTRIC & TELECOMMUNICATI	4,258,162	10,092,044	10,440,000	347,956	97%	10,156,909	13,034,695	2,877,786	78%	4,193,297	1,091,142	3,102,155	4,406,933	(213,636)	600	(64,865)					
601	LIGHT CUSTOMER DEPOSIT	178,508	72,600	90,200	17,600	80%	75,114	111,000	35,886	68%	175,994	-	175,994	177,558	(1,564)	601	(2,514)					
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-					
700	POLICE PENSION	85,123	218,143	234,200	16,057	93%	220,749	306,100	85,351	72%	82,518	-	82,518	101,106	(18,589)	700	(2,606)					
701	FIRE PENSION	13,434	349,143	374,200	25,057	93%	315,152	386,100	70,948	82%	47,425	-	47,425	39,426	7,999	701	33,991					
702	POLICE EQUIPMENT	84,561	32,201	31,250	(951)	103%	38,453	85,000	46,547	45%	78,309	530	77,780	88,050	(9,741)	702	(6,252)					
703	FIRE EQUIPMENT	138,897	201,081	225,000	23,919	89%	143,951	247,000	103,049	58%	196,027	-	196,027	191,794	4,233	703	57,130					
705	SHADE TREE TRUST	14,150	3,984	4,000	16	100%	4,060	14,000	9,940	29%	14,073	175	13,898	13,810	263	705	(76)					
706	SHARING FUND	10,888	23,954	26,000	2,046	92%	33,800	35,000	1,200	97%	1,042	-	1,042	14,725	(13,684)	706	(9,846)					
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	3,438,025	2,613,000	(825,025)	132%	3,373,477	4,000,000	626,523	84%	410,292	-	410,292	228,044	182,249	715	64,548					
800	BICENTENNIAL TRUST	322	-	0	-	%	-	0	0	0%	322	-	322	322	-	800	-					
	Totals	14,715,884	35,728,435	35,893,950	165,515	100%	34,589,878	44,050,719	9,460,841	79%	15,854,441	2,841,126	13,013,315	15,216,132	638,309		1,138,557					