

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
12/31/25

FUNCT	FUND NAME	FUND		ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH	RES FOR	LESS ENC FUND	CASH FUND	Cash Diff	YTD CASH
		Bal. 1/1/25	INCOME 25	INCOME 25	BALANCE	INC	EXPENSE 25	EXPENSE 25	BALANCE	EXP	Bal. 12/31/25	ENC	BAL. 12/31/25	BAL. 12/31/24	from 2024	UND	change
101	GENERAL	2,033,616	6,552,038	5,963,337	(588,701)	110%	6,437,695	8,208,225	1,770,530	78%	2,147,958	153,652	1,994,306	2,033,616	114,342	101	114,342
200	STREET	51,025	676,078	633,000	(43,078)	107%	689,252	731,725	42,473	94%	37,851	19,316	18,535	51,025	(13,174)	200	(13,174)
205	STATE HIGHWAY	4,436	43,258	43,250	(8)	100%	43,900	50,950	7,050	86%	3,793	-	3,793	4,436	(643)	205	(643)
210	STREET SALES TAX	11,060	80,067	81,000	933	99%	83,234	90,000	6,766	92%	7,893	-	7,893	11,060	(3,167)	210	(3,167)
215	FIRE INCOME TAX	77,942	811,478	770,263	(41,215)	105%	817,069	885,000	67,931	92%	72,352	-	72,352	77,942	(5,591)	215	(5,591)
220	INCOME TAX	510,000	6,197,580	5,782,000	(415,580)	107%	6,282,580	6,492,000	209,420	97%	425,000	560	424,440	510,000	(85,000)	220	(85,000)
225	HEALTH	204,092	376,861	361,650	(15,211)	104%	432,456	577,100	144,644	75%	148,498	932	147,565	204,092	(55,595)	225	(55,595)
230	PARK	109,478	279,877	328,200	48,323	85%	311,087	420,100	109,013	74%	78,268	809	77,459	109,478	(31,210)	230	(31,210)
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	16,148	15,400	(748)	105%	22,292	28,450	6,158	78%	24,431	318	24,113	30,575	(6,144)	233	(6,144)
234	BMV REIMBURSEMENT	11,125	-	100	100	0%	-	1,500	1,500	0%	11,125	-	11,125	-	-	234	-
235	LAW ENFORCEMENT TRUST	27,945	143	5,000	4,857	3%	-	8,750	8,750	0%	28,089	-	28,089	27,945	143	235	143
236	COURT IDAT	14,582	1,954	2,000	46	98%	616	16,000	15,384	4%	15,920	384	15,536	14,582	1,338	236	1,338
237	COURT ENFORCE. & EDUC.	17,198	-	200	200	0%	-	700	700	0%	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	10,271	9,000	(1,271)	114%	1,875	15,000	13,125	13%	16,241	-	16,241	7,845	8,396	239	8,396
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	2,265	2,400	135	94%	935	12,000	11,065	8%	14,844	-	14,844	13,514	1,330	241	1,330
242	COURT IDAM	54,119	1,690	2,000	310	85%	-	5,500	5,500	0%	55,810	-	55,810	54,119	1,690	242	1,690
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	3,750	11,929	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	224,186	204,134	(20,052)	110%	196,991	323,100	126,109	61%	122,549	113,527	9,023	95,354	27,196	300	27,196
304	COURT CAPITAL IMPROVEMENT	112,656	8,880	7,500	(1,380)	118%	-	13,000	13,000	0%	121,536	-	121,536	112,656	8,880	304	8,880
352	SIDEWALK	16,074	21,289	20,996	(293)	101%	5,695	31,250	25,555	18%	31,668	-	31,668	16,074	15,594	352	15,594
353	STREETS, ALLEYS & BASIN REHAB	128,351	872,169	598,038	(274,131)	146%	750,723	904,500	153,777	83%	249,797	80,592	169,205	128,351	121,446	353	121,446
354	POLICE/COURT CONSTRUCTION	3,468,116	1,007,045	924,532	(82,513)	109%	513,439	575,700	62,261	89%	3,961,721	4,073	3,957,649	3,468,116	493,605	354	493,605
400	SEWER	297,856	1,491,707	1,505,000	13,293	99%	1,510,725	1,801,500	290,775	84%	278,838	61,760	217,078	297,856	(19,018)	400	(19,018)
401	SAN. SEWER CAP. IMPROV.	1,170,444	677,371	678,500	1,129	100%	805,072	901,642	96,570	89%	1,042,744	32,590	1,010,153	1,170,444	(127,701)	401	(127,701)
402	SEWER IMPROVEMENT FUND	274,101	488,890	627,000	138,110	78%	558,862	900,312	341,450	62%	204,130	17,300	186,830	274,101	(69,972)	402	(69,972)
500	WATER	259,694	2,072,294	2,103,500	31,206	99%	2,236,050	2,360,020	123,970	95%	95,939	54,191	41,748	259,694	(163,756)	500	(163,756)
501	WATER ASSET MANAGEMENT	124,498	205,629	205,000	(629)	100%	240,426	311,750	71,324	77%	89,700	40,078	49,622	124,498	(34,798)	501	(34,798)
502	WATER CAPITAL IMPROVEMENT	107,094	399,797	342,000	(57,797)	117%	385,874	443,800	57,926	87%	121,017	36,545	84,472	107,094	13,923	502	13,923
600	ELECTRIC & TELECOMMUNICATI	4,258,162	10,919,477	10,440,000	(479,477)	105%	11,143,036	13,061,695	1,918,659	85%	4,034,602	917,003	3,117,599	4,258,162	(223,560)	600	(223,560)
601	LIGHT CUSTOMER DEPOSIT	178,508	80,200	90,200	10,000	89%	79,962	111,000	31,038	72%	178,745	-	178,745	178,508	238	601	238
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	-	-	0	0	-	602	-
700	POLICE PENSION	85,123	233,143	234,200	1,057	100%	250,190	306,100	55,910	82%	68,076	-	68,076	85,123	(17,047)	700	(17,047)
701	FIRE PENSION	13,434	373,143	374,200	1,057	100%	367,272	386,100	18,828	95%	19,305	-	19,305	13,434	5,871	701	5,871
702	POLICE EQUIPMENT	84,561	32,201	31,250	(951)	103%	38,453	85,000	46,547	45%	78,309	-	78,309	84,561	(6,252)	702	(6,252)
703	FIRE EQUIPMENT	138,897	201,081	225,000	23,919	89%	154,452	247,000	92,548	63%	185,526	25,449	160,077	138,897	46,628	703	46,628
705	SHADE TREE TRUST	14,150	4,315	4,000	(315)	108%	4,212	14,000	9,788	30%	14,253	700	13,553	14,150	103	705	103
706	SHARING FUND	10,888	26,012	26,000	(12)	100%	34,800	35,000	200	99%	2,100	-	2,100	10,888	(8,788)	706	(8,788)
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	3,685,367	2,613,000	(1,072,367)	141%	3,586,816	4,000,000	413,184	90%	444,295	-	444,295	345,745	98,550	715	98,550
800	BICENTENNIAL TRUST	322	0	0	(0)	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	14,715,884	38,372,512	35,983,950	(2,388,562)	107%	38,253,002	45,116,219	6,863,217	85%	14,835,394	1,559,777	13,275,617	14,715,884	119,510		119,510