

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
2/28/26

FUND	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. 1/1/26	INCOME 26	INCOME 26	BALANCE	INC	EXPENSE 26	EXPENSE 26	BALANCE	EXP	Bal. 2/28/26	ENC	BAL. 2/28/26	BAL. 2/28/25	from 2025	UND	change
101	GENERAL	2,147,958	838,252		(838,252)	#DIV/0!	1,077,670		(1,077,670)	#DIV/0!	1,908,539	313,346	1,595,193	1,811,643	96,896	101	(239,418)
200	STREET	37,851	97,155		(97,155)	#DIV/0!	131,052		(131,052)	#DIV/0!	3,954	-	3,954	68,500	(64,546)	200	(33,897)
205	STATE HIGHWAY	3,793	6,991		(6,991)	#DIV/0!	8,079		(8,079)	#DIV/0!	2,705	12	2,693	7,425	(4,721)	205	(1,088)
210	STREET SALES TAX	7,893	6,672		(6,672)	#DIV/0!	12,738		(12,738)	#DIV/0!	1,828	-	1,828	12,891	(11,063)	210	(6,065)
215	FIRE INCOME TAX	72,352	118,203		(118,203)	#DIV/0!	119,474		(119,474)	#DIV/0!	71,081	-	71,081	99,818	(28,737)	215	(1,271)
220	INCOME TAX	425,000	893,554		(893,554)	#DIV/0!	893,554		(893,554)	#DIV/0!	425,000	262	424,738	424,908	92	220	-
225	HEALTH	148,498	41,452		(41,452)	#DIV/0!	63,043		(63,043)	#DIV/0!	126,907	1,754	125,153	173,076	(46,170)	225	(21,591)
230	PARK	78,268	1,333		(1,333)	#DIV/0!	9,178		(9,178)	#DIV/0!	70,423	9,772	60,651	101,196	(30,773)	230	(7,845)
232	REHAB ESCROW CDBG	45,820	4,905		(4,905)	#DIV/0!	-		0	#DIV/0!	50,725	-	50,725	37,808	12,917	232	4,905
233	COURT PROBATION	24,431	2,347		(2,347)	#DIV/0!	4,581		(4,581)	#DIV/0!	22,197	208	21,989	21,357	840	233	(2,234)
234	BMV REIMBURSEMENT	11,125	-		-	#DIV/0!	-		0	#DIV/0!	11,125	-	11,125	11,125	-	234	-
235	LAW ENFORCEMENT TRUST	28,089	-		-	#DIV/0!	-		0	#DIV/0!	28,089	-	28,089	27,957	131	235	-
236	COURT IDAT	15,920	875		(875)	#DIV/0!	-		0	#DIV/0!	16,795	384	16,412	15,252	1,544	236	875
237	COURT ENFORCE. & EDUC.	17,198	-		-	#DIV/0!	-		0	#DIV/0!	17,198	-	17,198	17,198	-	237	-
238	DARE	41,560	-		-	#DIV/0!	-		0	#DIV/0!	41,560	-	41,560	29,913	11,647	238	-
239	COURT COMPUTER	16,241	1,498		(1,498)	#DIV/0!	-		0	#DIV/0!	17,739	-	17,739	9,685	8,054	239	1,498
240	UNCLAIMED MONIES	1,196	-		-	0%	-		0	#DIV/0!	1,196	-	1,196	849	347	240	-
241	POLICE COMPUTER	14,844	280		(280)	#DIV/0!	44		(44)	#DIV/0!	15,079	457	14,622	13,760	1,319	241	236
242	COURT IDAM	55,810	91		(91)	#DIV/0!	-		0	#DIV/0!	55,901	-	55,901	54,270	1,631	242	91
250	CDBG GENERAL	-	29,188		(29,188)	#DIV/0!	29,188		(29,188)	#DIV/0!	0	-	0	0	-	250	-
251	HOME PROGRAM	725	-		-	#DIV/0!	-		0	#DIV/0!	725	-	725	725	-	251	-
252	OHIO HOUSING TRUST FUND	-	-		-	#DIV/0!	-		0	#DIV/0!	0	-	0	0	-	252	-
253	FIRE DAMAGE FUND	15,679	-		-	#DIV/0!	11,929		(11,929)	#DIV/0!	3,750	-	3,750	45,679	(41,929)	253	(11,929)
275	SPECIAL BOND RETIREMENT	253,101	-		-	#DIV/0!	-		0	#DIV/0!	253,101	-	253,101	253,101	-	275	-
300	CAPITAL IMPROVEMENT	122,549	25,183		(25,183)	#DIV/0!	61,412		(61,412)	#DIV/0!	86,320	52,027	34,293	115,785	(29,465)	300	(36,229)
304	COURT CAPITAL IMPROVEMENT	121,536	1,351		(1,351)	#DIV/0!	-		0	#DIV/0!	122,887	-	122,887	114,253	8,634	304	1,351
352	SIDEWALK	31,668	3,040		(3,040)	#DIV/0!	1		(1)	#DIV/0!	34,706	-	34,706	19,621	15,085	352	3,038
353	STREETS, ALLEYS & BASIN REHAB	249,797	98,277		(98,277)	#DIV/0!	6,604		(6,604)	#DIV/0!	341,470	95,203	246,267	214,645	126,825	353	91,673
354	POLICE/COURT CONSTRUCTION	3,961,721	143,532		(143,532)	#DIV/0!	7,944		(7,944)	#DIV/0!	4,097,309	2,576	4,094,734	3,636,524	460,785	354	135,588
400	SEWER	278,838	237,507		(237,507)	#DIV/0!	230,509		(230,509)	#DIV/0!	285,836	72,045	213,791	306,726	(20,890)	400	6,998
401	SAN. SEWER CAP. IMPROV.	1,042,744	80,737		(80,737)	#DIV/0!	222,777		(222,777)	#DIV/0!	900,704	32,590	868,114	1,008,128	(107,425)	401	(142,040)
402	SEWER IMPROVEMENT FUND	204,130	60,205		(60,205)	#DIV/0!	45,430		(45,430)	#DIV/0!	218,905	117,661	101,244	275,751	(56,846)	402	14,776
500	WATER	95,939	331,464		(331,464)	#DIV/0!	400,519		(400,519)	#DIV/0!	26,884	25,632	1,252	155,268	(128,384)	500	(69,055)
501	WATER ASSET MANAGEMENT	89,700	33,629		(33,629)	#DIV/0!	13,664		(13,664)	#DIV/0!	109,666	50,401	59,265	152,133	(42,467)	501	19,966
502	WATER CAPITAL IMPROVEMENT	121,023	54,249		(54,249)	#DIV/0!	42,078		(42,078)	#DIV/0!	133,194	25,666	107,528	137,120	(3,926)	502	12,171
600	ELECTRIC & TELECOMMUNICATI	4,034,602	1,943,840		(1,943,840)	#DIV/0!	1,943,272		(1,943,272)	#DIV/0!	4,035,170	979,836	3,055,334	4,476,749	(441,579)	600	568
601	LIGHT CUSTOMER DEPOSIT	178,745	15,600		(15,600)	#DIV/0!	11,989		(11,989)	#DIV/0!	182,356	-	182,356	175,069	7,288	601	3,611
602	LIGHT DEBT RESERVE	-	-		-	#DIV/0!	-		0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	68,076	30,000		(30,000)	#DIV/0!	38,857		(38,857)	#DIV/0!	59,220	-	59,220	75,236	(16,017)	700	(8,857)
701	FIRE PENSION	19,305	78,000		(78,000)	#DIV/0!	61,412		(61,412)	#DIV/0!	35,894	-	35,894	34,934	960	701	16,588
702	POLICE EQUIPMENT	78,309	2		(2)	#DIV/0!	17,600		(17,600)	#DIV/0!	60,712	-	60,712	60,243	468	702	(17,598)
703	FIRE EQUIPMENT	185,526	70,286		(70,286)	#DIV/0!	26,599		(26,599)	#DIV/0!	229,212	37,296	191,917	166,589	62,623	703	43,687
705	SHADE TREE TRUST	14,253	670		(670)	#DIV/0!	21		(21)	#DIV/0!	14,902	700	14,202	14,831	71	705	649
706	SHARING FUND	2,100	3,890		(3,890)	#DIV/0!	4,400		(4,400)	#DIV/0!	1,590	-	1,590	10,604	(9,014)	706	(510)
710	MINI PARK TRUST	26,873	448		(448)	#DIV/0!	-		0	#DIV/0!	27,321	200	27,121	27,023	297	710	448
715	HOSPITALIZATION	444,295	517,561		(517,561)	#DIV/0!	504,432		(504,432)	#DIV/0!	457,424	-	457,424	273,799	183,625	715	13,129
800	BICENTENNIAL TRUST	322	-		-	%	-		0	0%	322	-	322	322	0	800	-
	Totals	14,835,400	5,772,268	-	(5,772,268)	#DIV/0!	6,000,049	-	(6,000,049)	#DIV/0!	14,607,620	1,818,026	12,789,594	14,689,491	(81,871)		(227,781)