

CITY OF SHELBY  
COMBINED FINANCIAL  
STATEMENT  
3/31/26

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. 1/1/26	INCOME 26														
101	GENERAL	2,147,958	1,372,419	6,199,348	4,826,929	22%	1,703,748	8,346,825	6,643,077	20%	1,816,630	408,655	1,407,974	1,888,651	(72,021)	101	(331,328)
200	STREET	37,851	215,505	682,000	466,495	32%	177,706	708,975	531,269	25%	75,649	21,530	54,120	63,303	12,346	200	37,799
205	STATE HIGHWAY	3,793	10,478	44,100	33,622	24%	11,084	46,000	34,916	24%	3,186	12	3,174	6,051	(2,864)	205	(607)
210	STREET SALES TAX	7,893	13,344	80,100	66,756	17%	13,954	85,000	71,046	16%	7,283	-	7,283	26,235	(18,952)	210	(610)
215	FIRE INCOME TAX	72,352	209,715	772,412	562,697	27%	172,655	844,000	671,345	20%	109,411	-	109,411	134,767	(25,357)	215	37,059
220	INCOME TAX	425,000	1,577,729	6,101,000	4,523,271	26%	1,577,729	6,100,999	4,523,270	26%	425,000	5,251	419,749	425,000	-	220	-
225	HEALTH	148,498	53,727	383,150	329,423	14%	97,062	503,700	406,638	19%	105,162	9,643	95,519	151,898	(46,736)	225	(43,336)
230	PARK	78,268	2,637	278,000	275,363	1%	14,477	346,500	332,023	4%	66,428	30,003	36,425	94,212	(27,784)	230	(11,840)
232	REHAB ESCROW CDBG	45,820	4,905	25,000	20,095	20%	-	25,000	25,000	0%	50,725	-	50,725	42,878	7,847	232	4,905
233	COURT PROBATION	24,431	4,034	17,100	13,066	24%	9,600	29,900	20,300	32%	18,865	208	18,657	17,896	969	233	(5,566)
234	BMV REIMBURSEMENT	11,125	-	100	100	0%	-	1,500	1,500	0%	11,125	-	11,125	11,125	-	234	-
235	LAW ENFORCEMENT TRUST	28,089	12	1,000	988	1%	-	23,250	23,250	0%	28,101	-	28,101	27,957	143	235	12
236	COURT IDAT	15,920	934	2,000	1,066	47%	-	12,000	12,000	0%	16,854	384	16,470	15,783	1,071	236	934
237	COURT ENFORCE. & EDUC.	17,198	-	100	100	0%	-	1,000	1,000	0%	17,198	-	17,198	17,198	-	237	-
238	DARE	41,560	-	16,000	16,000	0%	-	30,000	30,000	0%	41,560	-	41,560	29,913	11,647	238	-
239	COURT COMPUTER	16,241	2,197	11,000	8,803	20%	-	15,000	15,000	0%	18,438	5,779	12,659	10,561	7,877	239	2,197
240	UNCLAIMED MONIES	1,196	-	1,500	1,500	0%	-	2,500	2,500	0%	1,196	-	1,196	849	347	240	-
241	POLICE COMPUTER	14,844	417	2,500	2,083	17%	89	16,500	16,411	1%	15,172	413	14,759	13,928	1,244	241	328
242	COURT IDAM	55,810	132	2,000	1,868	7%	-	5,500	5,500	0%	55,942	-	55,942	54,496	1,446	242	132
250	CDBG GENERAL	-	29,188	238,668	209,480	12%	29,188	238,668	209,480	12%	0	-	0	0	-	250	-
251	HOME PROGRAM	725	-	426,000	426,000	0%	-	426,000	426,000	0%	725	-	725	725	-	251	-
252	OHIO HOUSING TRUST FUND	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	252	-
253	FIRE DAMAGE FUND	15,679	-	100,000	100,000	0%	11,929	115,000	103,071	10%	3,750	-	3,750	45,679	(41,929)	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	122,549	44,828	174,697	129,869	26%	62,287	296,800	234,513	21%	105,090	52,867	52,223	108,792	(3,702)	300	(17,459)
304	COURT CAPITAL IMPROVEMENT	121,536	2,071	9,000	6,929	23%	-	15,000	15,000	0%	123,607	-	123,607	115,026	8,581	304	2,071
352	SIDEWALK	31,668	5,393	335,264	329,871	2%	77	361,250	361,173	0%	36,984	-	36,984	22,040	14,944	352	5,315
353	STREETS, ALLEYS & BASIN REHAB	249,797	174,363	830,215	655,852	21%	19,160	408,800	389,640	5%	405,000	92,914	312,086	283,479	121,521	353	155,203
354	POLICE/COURT CONSTRUCTION	3,961,721	254,653	958,563	703,910	27%	8,460	550,000	541,540	2%	4,207,915	1,826	4,206,090	3,751,382	456,533	354	246,194
400	SEWER	278,838	362,894	1,604,000	1,241,106	23%	351,695	1,793,920	1,442,225	20%	290,037	85,310	204,727	321,283	(31,246)	400	11,199
401	SAN. SEWER CAP. IMPROV.	1,042,744	123,071	496,000	372,929	25%	223,111	647,300	424,189	34%	942,704	48,090	894,614	1,049,139	(106,435)	401	(100,039)
402	SEWER IMPROVEMENT FUND	204,130	91,578	679,000	587,422	13%	113,685	823,100	709,415	14%	182,023	58,273	123,749	288,510	(106,488)	402	(22,107)
500	WATER	95,939	553,967	2,280,000	1,726,033	24%	590,068	2,375,220	1,785,152	25%	59,838	35,681	24,157	167,912	(108,075)	500	(36,101)
501	WATER ASSET MANAGEMENT	89,700	51,187	206,000	154,813	25%	19,150	287,750	268,600	7%	121,737	51,244	70,493	168,990	(47,253)	501	32,037
502	WATER CAPITAL IMPROVEMENT	121,023	82,652	450,000	367,348	18%	59,537	530,500	470,963	11%	144,139	18,204	125,935	164,119	(19,981)	502	23,115
600	ELECTRIC & TELECOMMUNICATI	4,034,602	2,983,565	11,277,000	8,293,435	26%	2,856,489	14,577,120	11,720,631	20%	4,161,678	993,815	3,167,863	4,584,061	(422,383)	600	127,076
601	LIGHT CUSTOMER DEPOSIT	178,745	29,100	85,200	56,100	34%	18,289	110,000	91,711	17%	189,556	-	189,556	177,119	12,438	601	10,811
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	602	-
700	POLICE PENSION	68,076	47,000	254,200	207,200	18%	57,798	311,100	253,302	19%	57,279	-	57,279	69,918	(12,640)	700	(10,798)
701	FIRE PENSION	19,305	108,000	394,200	286,200	27%	93,148	401,100	307,952	23%	34,157	-	34,157	33,486	671	701	14,852
702	POLICE EQUIPMENT	78,309	30,005	31,200	1,195	96%	18,600	85,000	66,400	22%	89,714	3,405	86,309	77,064	12,650	702	11,405
703	FIRE EQUIPMENT	185,526	70,286	212,000	141,714	33%	37,144	341,000	303,856	11%	218,667	52,465	166,202	152,551	66,116	703	33,142
705	SHADE TREE TRUST	14,253	1,001	4,400	3,399	23%	21	14,000	13,979	0%	15,234	700	14,534	15,164	70	705	981
706	SHARING FUND	2,100	5,913	28,000	22,087	21%	6,000	30,000	24,000	20%	2,013	-	2,013	7,872	(5,859)	706	(87)
710	MINI PARK TRUST	26,873	854	2,000	1,146	43%	-	5,000	5,000	0%	27,727	200	27,527	27,023	704	710	854
715	HOSPITALIZATION	444,295	787,970	3,714,000	2,926,030	21%	800,777	3,700,000	2,899,223	22%	431,488	-	431,488	335,363	96,125	715	(12,808)
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	800	0
	Totals	14,835,400	9,307,724	39,408,118	30,100,394	24%	9,154,717	45,588,777	36,434,060	20%	14,988,407	1,976,871	13,011,536	15,252,822	(264,415)		153,007