CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
6/30/26

		FUND	ACTUAL YTD	APPROP.	APPROP.	% OF	ACTUAL YTD	APPROP.	APPROP.	% OF	CASH	RES FOR	LESS ENC FUND	CASH FUND	Cash Diff		YTD CASH
FUND	**FUND NAME**	**Bal. 1/1/26**	**INCOME 26**	**INCOME 26**	**BALANCE**	**INC**	**EXPENSE 26**	**EXPENSE 26**	**BALANCE**	**EXP**	**Bal.6/30/26**	**ENC**	**BAL. 6/30/26**	**BAL. 6/30/25**	**from 2025**	**UND**	**change**
101	GENERAL	2,147,958	3,349,195	6,199,348	2,850,153	54%	3,236,735	8,346,825	5,110,090	39%	2,260,418	370,878	1,889,540	2,507,102	(246,684)	**101**	112,460
200	STREET	37,851	368,189	682,000	313,811	54%	387,679	708,975	321,296	55%	18,361	17,990	371	93,572	(75,211)	**200**	(19,490)
205	**STATE HIGHWAY**	3,793	20,842	44,100	23,258	47%	20,124	46,000	25,876	44%	4,511	12	4,499	903	3,608	**205**	718
210	**STREET SALES TAX**	7,893	40,033	80,100	40,067	50%	29,568	85,000	55,432	35%	18,358	5,052	13,306	919	17,440	**210**	10,465
215	**FIRE INCOME TAX**	72,352	473,365	772,412	299,047	61%	433,569	844,000	410,431	51%	112,147	13,333	98,814	93,575	18,572	**215**	39,795
220	INCOME TAX	425,000	3,572,208	6,101,000	2,528,792	59%	3,572,208	6,100,999	2,528,791	59%	425,000	72,567	352,433	425,000	-	**220**	-
225	HEALTH	148,498	236,210	383,150	146,940	62%	218,956	503,700	284,744	43%	165,752	23,134	142,618	217,983	(52,231)	**225**	17,255
230	PARK	78,268	172,630	278,000	105,370	62%	109,866	346,500	236,634	32%	141,032	127,637	13,395	166,809	(25,777)	**230**	62,764
232	REHAB ESCROW CDBG	45,820	10,628	25,000	14,373	43%	16,460	25,000	8,540	66%	39,988	-	39,988	42,878	(2,890)	**232**	(5,833)
233	COURT PROBATION	24,431	8,019	17,100	9,081	47%	18,691	29,900	11,209	63%	13,759	667	13,092	19,174	(5,415)	**233**	(10,672)
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	28,050	51	**235**	12
236	COURT IDAT	15,920	1,896	2,000	104	95%	-	12,000	12,000	0%	17,816	384	17,433	16,039	1,778	**236**	1,896
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%	2,355	30,000	27,645	8%	39,205	-	39,205	31,329	7,875	**238**	(2,355)
239	COURT COMPUTER	16,241	4,630	11,000	6,370	42%	7,654	15,000	7,346	51%	13,217	-	13,217	11,157	2,060	**239**	(3,024)
240	UNCLAIMED MONIES	1,196	90	1,500	1,410	0%	-	2,500	2,500	0%	1,286	-	1,286	1,196	90	**240**	90
241	POLICE COMPUTER	14,844	917	2,500	1,583	37%	222	16,500	16,278	1%	15,539	280	15,259	14,338	1,201	**241**	695
242	COURT IDAM	55,810	511	2,000	1,489	26%	-	5,500	5,500	0%	56,321	-	56,321	54,981	1,340	**242**	511
250	**CDBG GENERAL**	-	108,390	238,668	130,278	45%	108,390	238,668	130,278	45%	0	-	0	0	-	**250**	-
251	HOME PROGRAM	725	46,000	426,000	380,000	11%	46,000	426,000	380,000	11%	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	15,679	(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	122,549	108,499	174,697	66,198	62%	159,450	296,800	137,350	54%	71,599	50,000	21,599	151,648	(80,049)	**300**	(50,950)
304	COURT CAPITAL IMPROVEMENT	121,536	4,141	9,000	4,859	46%	-	15,000	15,000	0%	125,677	-	125,677	117,134	8,543	**304**	4,141
352	SIDEWALK	31,668	12,172	335,264	323,092	4%	441	361,250	360,809	0%	43,399	667	42,733	28,316	15,084	**352**	11,731
353	**STREETS, ALLEYS & BASIN REHAB**	249,797	393,569	830,215	436,646	47%	77,737	408,800	331,063	19%	565,629	122,599	443,029	463,687	101,942	**353**	315,832
354	POLICE/COURT CONSTRUCTION	3,961,721	574,800	958,563	383,763	60%	78,112	550,000	471,888	14%	4,458,409	28,575	4,429,834	4,005,615	452,794	**354**	496,688
400	**SEWER**	278,838	751,857	1,604,000	852,143	47%	756,633	1,793,920	1,037,287	42%	274,061	108,353	165,708	340,651	(66,589)	**400**	(4,776)
401	SAN. SEWER CAP. IMPROV.	1,042,744	247,978	496,000	248,022	50%	292,881	647,300	354,419	45%	997,840	18,257	979,583	1,144,782	(146,941)	**401**	(44,903)
402	SEWER IMPROVEMENT FUND	204,130	209,227	679,000	469,773	31%	218,985	823,100	604,115	27%	194,371	35,526	158,846	294,742	(100,371)	**402**	(9,758)
500	**WATER**	95,939	1,084,471	2,280,000	1,195,529	48%	1,146,808	2,375,220	1,228,412	48%	33,602	32,839	763	182,086	(148,484)	**500**	(62,337)
501	**WATER ASSET MANAGEMENT**	89,700	103,118	206,000	102,882	50%	76,293	287,750	211,457	27%	116,525	11,504	105,021	119,257	(2,732)	**501**	26,825
502	WATER CAPITAL IMPROVEMENT	121,023	166,808	450,000	283,192	37%	86,589	530,500	443,911	16%	201,242	25,618	175,624	285,219	(83,977)	**502**	80,219
600	ELECTRIC & TELECOMMUNICATI	4,034,602	5,485,008	11,277,000	5,791,992	49%	5,671,916	14,577,120	8,905,204	39%	3,847,694	1,315,187	2,532,507	4,549,325	(701,631)	**600**	(186,908)
601	**LIGHT CUSTOMER DEPOSIT**	178,745	65,000	85,200	20,200	76%	42,139	110,000	67,861	38%	201,606	-	201,606	180,295	21,311	**601**	22,861
602	LIGHT DEBT RESERVE	-	-	0	-	#DIV/0!	-	0	0	#DIV/0!	0	-	0	0	-	**602**	-
700	POLICE PENSION	68,076	130,299	254,200	123,901	51%	123,530	311,100	187,570	40%	74,845	-	74,845	79,963	(5,118)	**700**	6,768
701	FIRE PENSION	19,305	216,299	394,200	177,901	55%	197,400	401,100	203,700	49%	38,204	-	38,204	44,794	(6,590)	**701**	18,899
702	POLICE EQUIPMENT	78,309	30,109	31,200	1,091	97%	41,485	85,000	43,515	49%	66,933	-	66,933	76,280	(9,347)	**702**	(11,376)
703	FIRE EQUIPMENT	185,526	86,136	212,000	125,864	41%	74,854	341,000	266,146	22%	196,808	39,351	157,457	186,958	9,849	**703**	11,282
705	SHADE TREE TRUST	14,253	2,015	4,400	2,385	46%	21	14,000	13,979	0%	16,247	700	15,547	16,458	(211)	**705**	1,995
706	**SHARING FUND**	2,100	11,919	28,000	16,081	43%	12,600	30,000	17,400	42%	1,419	-	1,419	5,719	(4,300)	**706**	(681)
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	1,533,997	3,714,000	2,180,003	41%	1,232,158	3,700,000	2,467,842	33%	746,134	-	746,134	466,853	279,282	**715**	301,839
800	BICENTENNIAL TRUST	322	0	1	1	%	-	0	0	0%	322	-	322	322	0	**800**	0
	Totals	**14,835,400**	**19,632,042**	**39,408,118**	**19,776,076**	50%	**18,510,440**	**45,588,777**	**27,078,337**	41%	**15,957,003**	**2,421,308**	**13,535,694**	**16,789,955**	**(832,953)**		1,121,602

CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
6/30/26

	1/1/2026		**6/30/2026**
Sutter Roush		mature	
checking	$67,272.12		$67,240.90
CD - Civista	$33,352.52	3/15/2028	$33,352.52
CD - Park Nat Bank	$16,890.99	9/30/2027	$16,890.99
Edward Jones	$138,467.59		$131,068.51
Total	**$255,983.22**		**$248,552.92**