

CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
4/30/26

| FUND | FUND NAME | FUND | | ACTUAL YTD | APPROP. INCOME 26 | APPROP. BALANCE | % OF INC | ACTUAL YTD EXPENSE 26 | APPROP. EXPENSE 26 | APPROP. BALANCE | % OF EXP | CASH | | RES FOR | | LESS ENC FUND | | CASH FUND | | Cash Diff from 2025 | UND | YTD CASH change |
|------|-------------------------------|-------------|------------|------------|-------------------|-----------------|------------|-----------------------|--------------------|-----------------|------------|--------------|------------|--------------|--------------|---------------|-----------|-----------|--|---------------------|-----|-----------------|
| | | Bal. 1/1/26 | INCOME 26 | | | | | | | | | Bal. 4/30/26 | ENC | BAL. 4/30/25 | BAL. 4/30/26 | from 2025 | UND | | | | | |
| 101 | GENERAL | 2,147,958 | 2,384,466 | 6,199,348 | 3,814,882 | 38% | 2,200,560 | 8,346,825 | 6,146,265 | 26% | 2,331,864 | 450,608 | 1,881,256 | 2,359,013 | (27,149) | 101 | 183,906 | | | | | |
| 200 | STREET | 37,851 | 266,817 | 682,000 | 415,183 | 39% | 261,360 | 708,975 | 447,615 | 37% | 43,308 | 23,211 | 20,097 | 29,207 | 14,100 | 200 | 5,457 | | | | | |
| 205 | STATE HIGHWAY | 3,793 | 13,610 | 44,100 | 30,490 | 31% | 14,054 | 46,000 | 31,946 | 31% | 3,348 | 12 | 3,336 | 4,059 | (711) | 205 | (444) | | | | | |
| 210 | STREET SALES TAX | 7,893 | 26,689 | 80,100 | 53,411 | 33% | 28,679 | 85,000 | 56,321 | 34% | 5,903 | 2,386 | 3,517 | 791 | 5,112 | 210 | (1,990) | | | | | |
| 215 | FIRE INCOME TAX | 72,352 | 354,802 | 772,412 | 417,610 | 46% | 242,304 | 844,000 | 601,697 | 29% | 184,850 | 17,778 | 167,072 | 159,399 | 25,451 | 215 | 112,498 | | | | | |
| 220 | INCOME TAX | 425,000 | 2,664,457 | 6,101,000 | 3,436,543 | 44% | 2,664,457 | 6,100,999 | 3,436,542 | 44% | 425,000 | 95,391 | 329,609 | 425,000 | - | 220 | - | | | | | |
| 225 | HEALTH | 148,498 | 200,984 | 383,150 | 182,166 | 52% | 145,493 | 503,700 | 358,207 | 29% | 203,988 | 31,287 | 172,701 | 260,004 | (56,015) | 225 | 55,491 | | | | | |
| 230 | PARK | 78,268 | 107,176 | 278,000 | 170,824 | 39% | 36,280 | 346,500 | 310,220 | 10% | 149,163 | 69,629 | 79,535 | 176,645 | (27,482) | 230 | 70,895 | | | | | |
| 232 | REHAB ESCROW CDBG | 45,820 | 4,905 | 25,000 | 20,095 | 20% | 14,870 | 25,000 | 10,130 | 59% | 35,855 | - | 35,855 | 42,878 | (7,023) | 232 | (9,965) | | | | | |
| 233 | COURT PROBATION | 24,431 | 6,377 | 17,100 | 10,723 | 37% | 14,704 | 29,900 | 15,196 | 49% | 16,104 | 1,097 | 15,007 | 17,665 | (1,560) | 233 | (8,327) | | | | | |
| 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 | 27,970 | 131 | 235 | 12 | | | | | |
| 236 | COURT IDAT | 15,920 | 1,083 | 2,000 | 917 | 54% | - | 12,000 | 12,000 | 0% | 17,003 | 384 | 16,619 | 15,911 | 1,092 | 236 | 1,083 | | | | | |
| 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 | 29,009 | 10,195 | 238 | (2,355) | | | | | |
| 239 | COURT COMPUTER | 16,241 | 3,206 | 11,000 | 7,794 | 29% | 5,779 | 15,000 | 9,221 | 39% | 13,668 | - | 13,668 | 11,483 | 2,185 | 239 | (2,573) | | | | | |
| 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 | 642 | 2,500 | 1,858 | 26% | 133 | 16,500 | 16,367 | 1% | 15,353 | 368 | 14,984 | 14,130 | 1,223 | 241 | 509 | | | | | |
| 242 | COURT IDAM | 55,810 | 447 | 2,000 | 1,553 | 22% | - | 5,500 | 5,500 | 0% | 56,256 | - | 56,256 | 54,722 | 1,534 | 242 | 447 | | | | | |
| 250 | CDBG GENERAL | - | 107,578 | 238,668 | 131,090 | 45% | 40,520 | 238,668 | 198,148 | 17% | 67,058 | 67,058 | 0 | 0 | 67,058 | 250 | 67,058 | | | | | |
| 251 | HOME PROGRAM | 725 | 34,000 | 426,000 | 392,000 | 8% | 34,000 | 426,000 | 392,000 | 8% | 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 | 84,363 | 174,697 | 90,334 | 48% | 138,387 | 296,800 | 158,413 | 47% | 68,525 | 23,367 | 45,158 | 184,711 | (116,186) | 300 | (54,024) | | | | | |
| 304 | COURT CAPITAL IMPROVEMENT | 121,536 | 2,911 | 9,000 | 6,089 | 32% | - | 15,000 | 15,000 | 0% | 124,447 | - | 124,447 | 115,795 | 8,652 | 304 | 2,911 | | | | | |
| 352 | SIDEWALK | 31,668 | 9,123 | 335,264 | 328,141 | 3% | 219 | 361,250 | 361,031 | 0% | 40,573 | 889 | 39,684 | 25,402 | 15,171 | 352 | 8,905 | | | | | |
| 353 | STREETS, ALLEYS & BASIN REHAB | 249,797 | 294,992 | 830,215 | 535,223 | 36% | 37,342 | 408,800 | 371,458 | 9% | 507,447 | 98,038 | 409,409 | 383,853 | 123,594 | 353 | 257,650 | | | | | |
| 354 | POLICE/COURT CONSTRUCTION | 3,961,721 | 430,831 | 958,563 | 527,732 | 45% | 53,174 | 550,000 | 496,826 | 10% | 4,339,378 | 39,289 | 4,300,089 | 3,868,735 | 470,643 | 354 | 377,656 | | | | | |
| 400 | SEWER | 278,838 | 479,283 | 1,604,000 | 1,124,717 | 30% | 479,883 | 1,793,920 | 1,314,037 | 27% | 278,237 | 139,054 | 139,183 | 333,227 | (54,990) | 400 | (601) | | | | | |
| 401 | SAN. SEWER CAP. IMPROV. | 1,042,744 | 164,879 | 496,000 | 331,121 | 33% | 226,022 | 647,300 | 421,278 | 35% | 981,601 | 70,312 | 911,288 | 1,082,263 | (100,663) | 401 | (61,143) | | | | | |
| 402 | SEWER IMPROVEMENT FUND | 204,130 | 140,205 | 679,000 | 538,795 | 21% | 125,282 | 823,100 | 697,818 | 15% | 219,053 | 74,229 | 144,824 | 319,182 | (100,129) | 402 | 14,923 | | | | | |
| 500 | WATER | 95,939 | 712,634 | 2,280,000 | 1,567,366 | 31% | 749,260 | 2,375,220 | 1,625,960 | 32% | 59,313 | 52,005 | 7,307 | 147,206 | (87,894) | 500 | (36,626) | | | | | |
| 501 | WATER ASSET MANAGEMENT | 89,700 | 68,539 | 206,000 | 137,461 | 33% | 31,124 | 287,750 | 256,626 | 11% | 127,115 | 52,962 | 74,154 | 179,308 | (52,193) | 501 | 37,415 | | | | | |
| 502 | WATER CAPITAL IMPROVEMENT | 121,023 | 107,618 | 450,000 | 342,382 | 24% | 66,955 | 530,500 | 463,545 | 13% | 161,686 | 29,715 | 131,971 | 185,675 | (23,990) | 502 | 40,662 | | | | | |
| 600 | ELECTRIC & TELECOMMUNICATI | 4,034,602 | 3,853,752 | 11,277,000 | 7,423,248 | 34% | 3,790,580 | 14,577,120 | 10,786,540 | 26% | 4,097,773 | 1,387,932 | 2,709,841 | 4,614,581 | (516,808) | 600 | 63,171 | | | | | |
| 601 | LIGHT CUSTOMER DEPOSIT | 178,745 | 37,600 | 85,200 | 47,600 | 44% | 28,489 | 110,000 | 81,511 | 26% | 187,856 | - | 187,856 | 181,620 | 6,236 | 601 | 9,111 | | | | | |
| 602 | LIGHT DEBT RESERVE | - | - | 0 | - | #DIV/0! | - | 0 | 0 | #DIV/0! | 0 | - | 0 | 0 | - | 602 | - | | | | | |
| 700 | POLICE PENSION | 68,076 | 92,552 | 254,200 | 161,648 | 36% | 76,883 | 311,100 | 234,217 | 25% | 83,746 | - | 83,746 | 93,195 | (9,449) | 700 | 15,670 | | | | | |
| 701 | FIRE PENSION | 19,305 | 161,552 | 394,200 | 232,648 | 41% | 122,641 | 401,100 | 278,459 | 31% | 58,217 | - | 58,217 | 60,070 | (1,853) | 701 | 38,912 | | | | | |
| 702 | POLICE EQUIPMENT | 78,309 | 30,005 | 31,200 | 1,195 | 96% | 33,439 | 85,000 | 51,561 | 39% | 74,875 | 8,046 | 66,829 | 76,164 | (1,290) | 702 | (3,434) | | | | | |
| 703 | FIRE EQUIPMENT | 185,526 | 71,189 | 212,000 | 140,811 | 34% | 44,178 | 341,000 | 296,822 | 13% | 212,536 | 57,237 | 155,300 | 196,614 | 15,922 | 703 | 27,011 | | | | | |
| 705 | SHADE TREE TRUST | 14,253 | 1,343 | 4,400 | 3,057 | 31% | 21 | 14,000 | 13,979 | 0% | 15,575 | 700 | 14,875 | 15,777 | (202) | 705 | 1,322 | | | | | |
| 706 | SHARING FUND | 2,100 | 7,930 | 28,000 | 20,070 | 28% | 7,800 | 30,000 | 22,200 | 26% | 2,230 | - | 2,230 | 6,496 | (4,267) | 706 | 130 | | | | | |
| 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 | 854 | | | | | | |
| 715 | HOSPITALIZATION | 444,295 | 1,075,032 | 3,714,000 | 2,638,968 | 29% | 899,865 | 3,700,000 | 2,800,135 | 24% | 619,462 | - | 619,462 | 332,163 | 287,299 | 715 | 175,167 | | | | | |
| 800 | BICENTENNIAL TRUST | 322 | - | 1 | 1 | % | - | 0 | 0 | 0% | 322 | - | 322 | 322 | 0 | 800 | - | | | | | |
| | Totals | 14,835,400 | 14,004,528 | 39,408,118 | 25,403,590 | 36% | 12,629,022 | 45,588,777 | 32,959,755 | 28% | 16,210,906 | 2,793,182 | 13,417,724 | 16,386,296 | (175,390) | | 1,375,506 | | | | | |