CITY OF SHELBY
COMBINED FINANCIAL
STATEMENT
5/31/26

| FUNI | FUND NAME | FUND Bal. 1/1/26 | ACTUAL YTD INCOME 26 | APPROP. INCOME 26 | APPROP. BALANCE | % OF INC | ACTUAL YTD EXPENSE 26 | APPROP. EXPENSE 26 | APPROP. BALANCE | % OF EXP | CASH Bal.5/31/26 | RES FOR ENC | LESS ENC FUND BAL. 5/31/26 | CASH FUND BAL. 5/31/25 | Cash Diff from 2025 | UND | YTD CASH change |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 101 | GENERAL | 2,147,958 | 2,859,663 | 6,199,348 | 3,339,685 | 46% | 2,598,259 | 8,346,825 | 5,748,566 | 31% | 2,409,362 | 456,247 | 1,953,115 | 2,382,578 | 26,784 | 101 | 261,404 |
| 200 | STREET | 37,851 | 315,594 | 682,000 | 366,406 | 46% | 321,375 | 708,975 | 387,600 | 45% | 32,070 | 31,756 | 314 | 81,434 | (49,365) | 200 | (5,781) |
| 205 | **STATE HIGHWAY** | 3,793 | 17,114 | 44,100 | 26,986 | 39% | 16,918 | 46,000 | 29,082 | 37% | 3,989 | 12 | 3,977 | 2,623 | 1,366 | 205 | 196 |
| 210 | **STREET SALES TAX** | 7,893 | 33,361 | 80,100 | 46,739 | 42% | 29,124 | 85,000 | 55,876 | 34% | 12,130 | 5,497 | 6,634 | 13,691 | (1,560) | 210 | 4,237 |
| 215 | **FIRE INCOME TAX** | 72,352 | 408,047 | 772,412 | 364,365 | 53% | 359,967 | 844,000 | 484,033 | 43% | 120,431 | 15,556 | 104,876 | 88,671 | 31,760 | 215 | 48,080 |
| 220 | INCOME TAX | 425,000 | 3,073,869 | 6,101,000 | 3,027,131 | 50% | 3,073,869 | 6,100,999 | 3,027,130 | 50% | 425,000 | 84,206 | 340,794 | 425,000 | - | 220 | - |
| 225 | HEALTH | 148,498 | 226,641 | 383,150 | 156,509 | 59% | 179,646 | 503,700 | 324,054 | 36% | 195,492 | 32,186 | 163,307 | 247,881 | (52,389) | 225 | 46,995 |
| 230 | PARK | 78,268 | 128,383 | 278,000 | 149,617 | 46% | 67,533 | 346,500 | 278,967 | 19% | 139,118 | 116,229 | 22,889 | 159,504 | (20,386) | 230 | 60,850 |
| 232 | REHAB ESCROW CDBG | 45,820 | 4,905 | 25,000 | 20,095 | 20% | 16,460 | 25,000 | 8,540 | 66% | 34,265 | - | 34,265 | 42,878 | (8,613) | 232 | (11,555) |
| 233 | COURT PROBATION | 24,431 | 7,222 | 17,100 | 9,878 | 42% | 17,624 | 29,900 | 12,276 | 59% | 14,029 | 986 | 13,043 | 18,908 | (4,879) | 233 | (10,402) |
| 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 | 1,845 | 2,000 | 155 | 92% | - | 12,000 | 12,000 | 0% | 17,765 | 384 | 17,382 | 15,992 | 1,773 | 236 | 1,845 |
| 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 | 28,259 | 10,945 | 238 | (2,355) |
| 239 | COURT COMPUTER | 16,241 | 4,028 | 11,000 | 6,972 | 37% | 7,654 | 15,000 | 7,346 | 51% | 12,615 | - | 12,615 | 10,482 | 2,133 | 239 | (3,626) |
| 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 | 782 | 2,500 | 1,718 | 31% | 178 | 16,500 | 16,322 | 1% | 15,448 | 324 | 15,124 | 14,281 | 1,167 | 241 | 604 |
| 242 | COURT IDAM | 55,810 | 465 | 2,000 | 1,535 | 23% | - | 5,500 | 5,500 | 0% | 56,275 | - | 56,275 | 54,847 | 1,428 | 242 | 465 |
| 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 | 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 | 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 | 95,203 | 174,697 | 79,494 | 54% | 157,051 | 296,800 | 139,749 | 53% | 60,701 | 51,000 | 9,701 | 155,172 | (94,471) | 300 | (61,848) |
| 304 | COURT CAPITAL IMPROVEMENT | 121,536 | 3,581 | 9,000 | 5,419 | 40% | - | 15,000 | 15,000 | 0% | 125,117 | - | 125,117 | 116,525 | 8,592 | 304 | 3,581 |
| 352 | SIDEWALK | 31,668 | 10,493 | 335,264 | 324,771 | 3% | 330 | 361,250 | 360,920 | 0% | 41,831 | 778 | 41,053 | 26,555 | 15,276 | 352 | 10,163 |
| 353 | **STREETS, ALLEYS & BASIN REHAB** | 249,797 | 339,262 | 830,215 | 490,953 | 41% | 74,155 | 408,800 | 334,645 | 18% | 514,904 | 114,181 | 400,723 | 421,756 | 93,148 | 353 | 265,107 |
| 354 | POLICE/COURT CONSTRUCTION | 3,961,721 | 495,486 | 958,563 | 463,077 | 52% | 59,189 | 550,000 | 490,811 | 11% | 4,398,019 | 45,750 | 4,352,268 | 3,921,775 | 476,244 | 354 | 436,297 |
| 400 | **SEWER** | 278,838 | 618,042 | 1,604,000 | 985,958 | 39% | 621,291 | 1,793,920 | 1,172,629 | 35% | 275,589 | 105,436 | 170,153 | 329,963 | (54,374) | 400 | (3,249) |
| 401 | SAN. SEWER CAP. IMPROV. | 1,042,744 | 206,368 | 496,000 | 289,632 | 42% | 280,744 | 647,300 | 366,556 | 43% | 968,368 | 21,035 | 947,333 | 1,120,812 | (152,445) | 401 | (74,376) |
| 402 | SEWER IMPROVEMENT FUND | 204,130 | 175,472 | 679,000 | 503,528 | 26% | 153,060 | 823,100 | 670,040 | 19% | 226,541 | 59,918 | 166,623 | 310,445 | (83,904) | 402 | 22,411 |
| 500 | **WATER** | 95,939 | 897,673 | 2,280,000 | 1,382,327 | 39% | 898,309 | 2,375,220 | 1,476,911 | 38% | 95,302 | 94,539 | 763 | 177,063 | (81,761) | 500 | (636) |
| 501 | **WATER ASSET MANAGEMENT** | 89,700 | 85,743 | 206,000 | 120,257 | 42% | 34,197 | 287,750 | 253,553 | 12% | 141,246 | 49,889 | 91,358 | 186,023 | (44,776) | 501 | 51,546 |
| 502 | WATER CAPITAL IMPROVEMENT | 121,023 | 137,539 | 450,000 | 312,461 | 31% | 75,856 | 530,500 | 454,644 | 14% | 182,706 | 28,048 | 154,658 | 210,524 | (27,819) | 502 | 61,682 |
| 600 | ELECTRIC & TELECOMMUNICATI | 4,034,602 | 4,669,723 | 11,277,000 | 6,607,277 | 41% | 4,689,557 | 14,577,120 | 9,887,563 | 32% | 4,014,768 | 1,347,477 | 2,667,291 | 4,633,891 | (619,123) | 600 | (19,833) |
| 601 | **LIGHT CUSTOMER DEPOSIT** | 178,745 | 51,600 | 85,200 | 33,600 | 61% | 30,289 | 110,000 | 79,711 | 28% | 200,056 | 300 | 199,756 | 179,420 | 20,636 | 601 | 21,311 |
| 602 | LIGHT DEBT RESERVE | - | - | 0 | - | #DIV/0! | - | 0 | 0 | #DIV/0! | 0 | - | 0 | 0 | - | 602 | - |
| 700 | POLICE PENSION | 68,076 | 113,299 | 254,200 | 140,901 | 45% | 95,202 | 311,100 | 215,898 | 31% | 86,172 | - | 86,172 | 92,720 | (6,548) | 700 | 18,096 |
| 701 | FIRE PENSION | 19,305 | 190,299 | 394,200 | 203,901 | 48% | 153,206 | 401,100 | 247,895 | 38% | 56,398 | - | 56,398 | 63,199 | (6,801) | 701 | 37,093 |
| 702 | POLICE EQUIPMENT | 78,309 | 30,007 | 31,200 | 1,193 | 96% | 41,485 | 85,000 | 43,515 | 49% | 66,832 | - | 66,832 | 76,269 | (9,438) | 702 | (11,478) |
| 703 | FIRE EQUIPMENT | 185,526 | 71,259 | 212,000 | 140,741 | 34% | 67,573 | 341,000 | 273,427 | 20% | 189,212 | 45,017 | 144,195 | 190,581 | (1,369) | 703 | 3,686 |
| 705 | SHADE TREE TRUST | 14,253 | 1,681 | 4,400 | 2,719 | 38% | 21 | 14,000 | 13,979 | 0% | 15,913 | 700 | 15,213 | 16,119 | (206) | 705 | 1,660 |
| 706 | **SHARING FUND** | 2,100 | 9,912 | 28,000 | 18,088 | 35% | 11,000 | 30,000 | 19,000 | 37% | 1,013 | - | 1,013 | 5,912 | (4,899) | 706 | (1,088) |
| 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 | 1,289,577 | 3,714,000 | 2,424,423 | 35% | 1,029,478 | 3,700,000 | 2,670,522 | 28% | 704,394 | - | 704,394 | 387,536 | 316,858 | 715 | 260,099 |
| 800 | BICENTENNIAL TRUST | 322 | 0 | 1 | 1 | % | - | 0 | 0 | 0% | 322 | - | 322 | 322 | 0 | 800 | 0 |
| | Totals | **14,835,400** | **16,717,486** | **39,408,118** | **22,690,632** | 42% | **15,317,274** | **45,588,777** | **30,271,503** | 34% | **16,235,612** | **2,707,650** | **13,527,962** | **16,563,632** | **(328,020)** | | 1,400,212 |