

**AGENDA**  
**CITY COUNCIL MEETING**  
**CITY OF SHELBY**  
**February 17, 2026**  
**6:30 P.M.**

**ROLL CALL OF MEMBERS**

**PLEDGE OF ALLEGIANCE**

**POLICY ON CONDUCT AND MANNER OF ADDRESSING COUNCIL**

**OPEN PUBLIC HEARING**

- Conditional Use Application, corner of Ash Ave and 6<sup>th</sup> St So (pgs. 5-17)

**APPROVAL OF MINUTES**

- Regular Council Meeting, 2/2/26 (pgs. 18-19)

**CLOSE PUBLIC HEARING**

**APPEARANCE REQUESTS**

- Agenda Items
- Non-Agenda Items

**COMMITTEE REPORTS**

- Law Enforcement Report
- Board of Adjustments & Zoning Commission Minutes, 2/9/26 (pg. 20)

**CITY FINANCE OFFICER**

- City Judge's Report, January 2026 (pgs. 21-33)
- Bank Account Report (pg. 34), Budget Year to Date (pg. 35), Statement of Expenditures (pgs. 36-58), Statement of Revenues (pgs. 59-68), Enterprise Funds (pgs. 69-72), Vendor Summary (pgs. 73), Cash Flow Report (pg. 74), January 2026
- Resolution No. 2145 re: Approving Town of Chester as a Member of North Central Montana Regional Water Authority (pgs. 75-78)

**CITY ATTORNEY**

- Mark Beckedahl – Conditional Use Permit (pgs. 79-81)

**CITY SUPERINTENDENT**

**OTHER MATTERS**

**ADJOURN**

## CITY OF SHELBY MEETING SCHEDULE

---

February 17, 2026 (Due to Presidents' Day Holiday)

6:30 p.m. Regular City Council Meeting

February 23, 2026

6:30 p.m. Park & Recreation Meeting  
(Mayor, Superintendent, Frydenlund,  
Kimmet)

March 2, 2026

6:00 p.m. Audit Committee  
(Mayor, Finance Officer, Clark, Frydenlund, Moritz)

6:30 p.m. Regular City Council Meeting

March 9, 2026

6:30 p.m. City-County Planning Board  
(Mayor, Clark, Flesch)

## CITY COUNCIL PACKET LISTING

---

- A. Agenda
- B. Agenda Items

1. Information for Conditional Use Application, Corner of Ash Ave & 6<sup>th</sup> St So
2. Minutes of Regular Council Meeting, 2/02/26
3. Board of Adjustments & Zoning Commission Minutes, 02/09/26
4. City Judge's Report, January 2026
5. Bank Account Report, January 2026
6. Budget Year to Date, January 2026
7. Statement of Expenditures, January 2026
8. Statement of Revenues, January 2026
9. Enterprise Funds, January 2026
10. Vendor Summary, January 2026
11. Cash Flow Report, January 2026
12. Resolution No. 2145 re: Approving Town of Chester as a Member of North Central Montana Regional Water Authority
13. 2/12/26 Memorandum from Logan Fehler re: Mark Beckedahl's Conditional Use Application

- C. Correspondence
- 1.

- D. Reports

- E. Handouts
- 1.

## **Policy on Conduct and Manner of Addressing Council**

The public is invited to speak on any item after recognition by the presiding officer.

1. Public comments will be accepted only on items within the jurisdiction of the City of Shelby.
2. Comments shall be limited to 5 minutes per meeting, unless such time is extended by a majority vote of the Council members.
3. While the Council is in session, those in attendance must preserve order and decorum. No member of the public shall delay or interrupt the Council proceedings; disturb any member who may be speaking; or refuse to obey the orders of the Council or its presiding officer.
4. Prepared statements are welcome and should be given to the Finance Officer prior to a Council meeting. Prepared statements that are also read, however, shall be deemed unduly repetitious. All prepared statements for public hearings shall become part of the hearing record.
5. All remarks shall be addressed to the Council as a body and not to any member of the Council or Staff.
6. Public members recognized by the presiding officer, shall:
  - a. Stand, if able
  - b. For the record, give his/her name and address
  - c. If applicable, give the person, firm or organization he/she represents
  - d. Limit comments to the matter of fact
  - e. Address the Council as a body and not to any individual member of the Council or City Staff
  - f. Ask no questions of individuals who are Council members, staff or other public members, except through the presiding officer
  - g. Limit comments to a maximum of 5 minutes, unless such time is extended by a majority vote of Council members.

The Council thanks public members for respectfully and courteously providing constructive and valuable information.

Mark Beckedahl  
401 5th St So  
Shelby MT 59474  
Mark [Beckedahl@gmail.com](mailto:Beckedahl@gmail.com)  
(406) 460-0678

Jan. 6, 2026

City of Shelby; Mayor, Review Board and Council Members

I'm requesting a waiver of city ordinances that preclude the building of a garage type structure on a city lot with no home or living quarters.

I propose building a garage structure approximately 30' x 40', conventional stick built with a monolithic floor/footing meeting established building codes and property line offsets. A survey would be performed to establish accurate property corners.

The property in question is located at the corner of Ash Ave. and 6th St. So. (geocode 21-4424-28-429-05-0000), Shelby Heights, Block 67, Lots 19 & 20.

Reasons for requested waiver:

- 1) No access is available to the sanitary sewer system in this location without extraordinary infrastructure modifications.
- 2) The property is located next to the local indoor shooting range, former Toole County Search and Rescue building, Shelby Gas storage yard and several other vacant lots.
- 3) The property has been vacant for many years and has been maintained by City forces.
- 4) The taxes and city mowing costs have not been paid since the year 2017, nearing \$7000.
- 5) There is an open drainage ditch on the East end of the property which backs water into the street during rain and melting snow events.

I feel that the aforementioned makes building a home on this property undesirable for the average resident of Shelby. I would use the property for dry storage of my auto collection and miscellaneous recreational items.

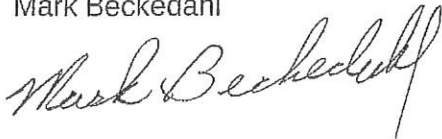
The property would be properly maintained to include mowing, weed control and taxes kept current.

Attached is a list of adjacent land owners with signatures and addresses noting their approval of my request.

I am in negotiations with the current property owner to purchase the property. My intent is to pay the City of Shelby the outstanding property taxes to include any liens for mowing.

Thank you for any consideration given to my request.

Mark Beckedahl

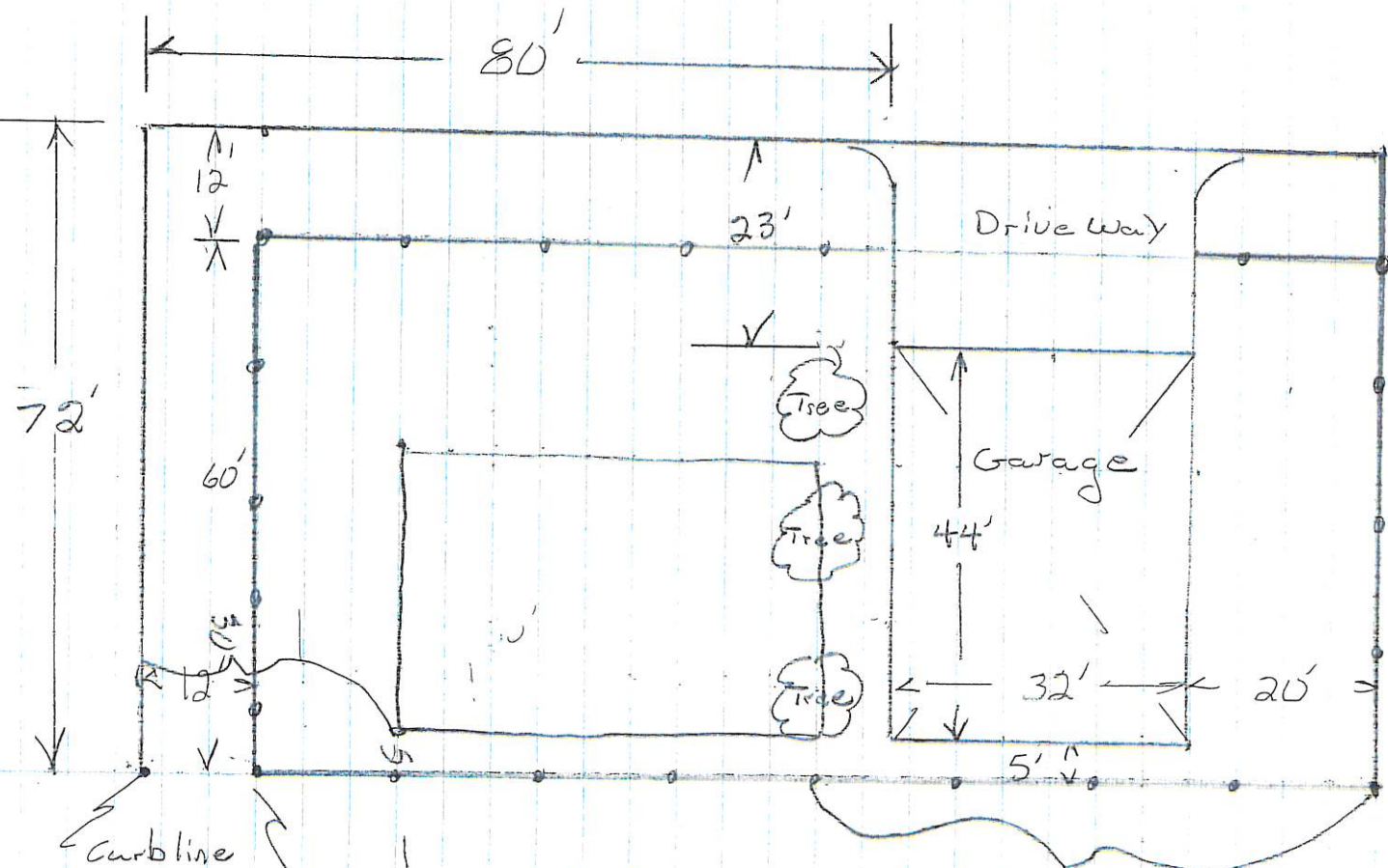
A handwritten signature in black ink that reads "Mark Beckedahl". The signature is written in a cursive style with a large, stylized "M" and "B".





6th ST SD

80'



Ash Ave

72'

23'

Driveway

Garage

44'

32'

20'

5'

12'

60'

12'

Curbline

Property Line

Scale  $\frac{1}{4}" = 5'$

60

## Adjacent Property Owner Signature List

Kevin Peltier 527 6<sup>th</sup> ST SO / 622 Ash Ave

Carolyn Beringer 621 Ash Ave

Verlie Anderson 610 6 Th St SO

Shelby Rifle and Pistol 714 Ash Ave

Kurt Henke 620 5<sup>th</sup> Ave SO

Thatcher Lunda ① 607 7<sup>th</sup> ST S / Ash Ave  
② 727 Ash Ave



Petition to build a garage structure on the vacant lot at the corner of  
Ash Ave and 6th St. So. Shelby Montana.

I, an adjacent land owner to the aforementioned described property  
have no concerns or objections to the building of a garage structure  
as requested by Mark Beckedahl.

Name: Kevin Patton

Address: 527 1st St So, 622 Ash Ave

Petition to build a garage structure on the vacant lot at the corner of  
Ash Ave and 6th St. So. Shelby Montana.

I, an adjacent land owner to the aforementioned described property  
have no concerns or objections to the building of a garage structure  
as requested by Mark Beckedahl.

Name: Carolyn Beringer

Address: 621 Ash Ave

Petition to build a garage structure on the vacant lot at the corner of  
Ash Ave and 6th St. So. Shelby Montana.

I, an adjacent land owner to the aforementioned described property  
have no concerns or objections to the building of a garage structure  
as requested by Mark Beckedahl.

Name:

Valin O. Meron


Address:

610 6th St So

Petition to build a garage structure on the vacant lot at the corner of  
Ash Ave and 6th St. So. Shelby Montana.

I, an adjacent land owner to the aforementioned described property  
have no concerns or objections to the building of a garage structure  
as requested by Mark Beckedahl.

SHELBY RIFLE AND PISTOL CLUB

Name: TERRY A KIMMET, PRESIDENT 

Address: 714 ASH AVE, SHELBY, MT 59474

TC

Petition to build a garage structure on the vacant lot at the corner of Ash Ave and 6th St. So. Shelby Montana.

I, an adjacent land owner to the aforementioned described property have no concerns or objections to the building of a garage structure as requested by Mark Beckedahl.

Name: Ant Herke

Address: 600 5th Ave S,

**Petition to build a garage structure on the vacant lot at the corner of Ash Ave and 6th St. So. Shelby Montana.**

**I, an adjacent land owner to the aforementioned described property have no concerns or objections to the building of a garage structure as requested by Mark Beckedahl.**

**Name:**

Mark Beckedahl

**Address:**

607 7<sup>th</sup> St So / Ash Ave  
727 Ash Ave



## Jade Goroski

---

**From:** TOM CARTER Owner <lorettecarter@centurylink.net>  
**Sent:** Saturday, February 7, 2026 1:19 PM  
**To:** Jade Goroski; Mayor  
**Subject:** support of Beckedahl variance

Hello Eric, Jade and council members,

Tom and I are writing to express our support of Mark Beckedahl's request for a variance to purchase and build a shop building on the property at the corner of Ash Avenue and 6th St. South.

The property has been abandoned with the City mowing the lot for multiple years. It is adjacent to a shooting range and private garage/storage building.

We feel Mark would build a nice shop and maintain with the same pride he does with his private residence. The property will be purposed and liens and taxes paid on it. It will be well kept and add value to the neighborhood.

We believe a variance on this piece of property would be reasonable and appropriate given the area of the community, utility location and lack of care given by previous owners.

Thank you,  
Tom and Lorette Carter  
560 5th Ave. So.  
Shelby, MT 59474

## PROPOSED FINDINGS OF FACT AND RECOMMENDATION

Mark Beckedahl appeared at the City of Shelby Zoning Commission meeting on February 9, 2026, in support of his application for conditional use for the lot on the corner of Ash Ave and 6<sup>th</sup> St S. A public hearing was held at the meeting regarding Mr. Beckdedahl's application.

The criteria for evaluating an application for a Conditional Use Permit is as follows:

2. A conditional use permit shall only be granted by the city council based upon, if warranted by the facts and circumstances, a statement of findings by the city council that:

a. The use conforms generally to the objectives of the comprehensive plan and the intent of this title, and

b. Such uses will not adversely affect nearby properties or their occupants, and

c. Such uses do not do violence to the overall density, coverage, yard, height, and all other regulations of the district in which they are located, however, and

d. Public hearings have been held, after the required legal notices have been given, and the public has been given a chance to be heard upon the matter.

Shelby City Code § 13-7-2.

The City-County Growth Policy contains the following guideline relevant here:

“ISSUE: Much of the existing subdivided land in and around Shelby is currently vacant.

GOAL: Coordinate planning and service provision efforts with Toole County to direct development to existing developing areas.

Policy: Encourage landowners to develop or sell platted lots and blocks.

Policy: Provide incentives for landowners to develop the existing subdivided lands.”

The lot in question is a small lot located next to an indoor shooting range. It would likely be very difficult to get someone to build a single-family home on that lot given its size and location. The lot is not large enough to build any of the other permitted uses in the Medium Density Residential Zoning District. There was some debate amongst the zoning commission as to whether the size of the garage should be restricted to allow for possible single-family residential development on the lot in the future. This issue will need to be determined by the City Council.

Mr. Beckedahl plans on using the lot to build a stand-alone garage where he will store and wash vehicles that he owns. He has no plans to use the lot for a commercial purpose.

Six different nearby property owners signed petitions in support of the City granting a Conditional Use Permit to Mr. Beckedahl.

Despite a stand-alone garage not being a permitted use, the plans submitted by Mr. Beckedahl comply with all other regulations in the Medium Density Residential district.

There are other stand-alone garages located in the Medium Density Residential district with legally nonconforming status.

There is no public sewer accessible from the property. This is another factor that makes development of any permitted use on the property unlikely. Mr. Beckedahl will work with County Sanitarian Ron Anderson on meeting the necessary requirements to build a small retention tank on the property to meet his needs for disposal of wastewater from washing vehicles. Mr. Beckedahl does not plan on building a toilet or any other facility that would require connection to the sewer. Mr. Beckedahl will work with Public Works Director Eric Kary on tapping into the City water main. All water and wastewater projects will be done at Mr. Beckedahl's expense. The City is not interested in expanding the sewer line close enough to the property to tap in from there.

Given, the difficulties associated with future development of a permitted use on the lot in question here, including lot size, location, and sewage-related difficulties, the Zoning Commission recommends that a Conditional Use Permit be granted to Mr. Beckedahl with the following conditions attached:

1. No commercial use of the property shall be permitted.
2. There should be a condition related to size and height of the building that should be determined by the City Council.
3. The Conditional Use Permit shall be subject to annual review pursuant to the procedures outlined in the Shelby City Code.
4. Mr. Beckedahl must keep the property in compliance with all City ordinances, including those pertaining to noxious weeds and Community Decay.
5. The garage must have a complete exterior.

MINUTES OF REGULAR COUNCIL MEETING OF THE SHELBY CITY COUNCIL  
HELD IN COUNCIL CHAMBERS  
February 2, 2026

Mayor Tokerud called the meeting to order at 6:30 p.m. Present were: Lyle Kimmet, Jayce Yarn, Joe Flesch, Sanna Clark, and Bill Moritz, Council Members; Jade Goroski, Finance Officer; Eric Kary, Superintendent; Logan Fehler, City Attorney. Absent & Excused: Pat Frydenlund.

Other citizens present: Tyler Foss & Norm Nelson.

PLEDGE OF ALLEGIANCE

POLICY ON CONDUCT AND MANNER OF ADDRESSING COUNCIL

REGULAR MEETING MINUTES, 1/20/2026

MORITZ MADE A MOTION TO APPROVE THE 1/20/2026 MINUTES. SECONDED BY FLESCHE. VOTE AYES - KIMMET, MORITZ, CLARK, YARN, FLESCHE. NOES - NONE. ABSENT - FRYDENLUND.

APPEARANCE REQUESTS

- AGENDA ITEMS -
- NON-AGENDA ITEMS -

CLAIMS REPORT, 1/31/2026

MORITZ MADE A MOTION TO APPROVE THE 1/31/2026 CLAIMS REPORT. SECONDED BY CLARK. VOTE AYES - KIMMET, MORITZ, CLARK, YARN, FLESCHE. NOES - NONE. ABSENT - FRYDENLUND.

COMMITTEE REPORTS

- Law Enforcement Report - Tyler Foss
- Park & Rec Meeting Minutes, 1/26/26

CITY FINANCE OFFICER

CITY ATTORNEY

CITY SUPERINTENDENT

- Rec Attendant Hire  
FLESCHE MADE A MOTION TO HIRE MATTHEW ALFORD AS A PART-TIME REC ATTENDANT. SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, YARN, FLESCHE. NOES - NONE. ABSENT - FRYDENLUND.

Eric provided an update on the projects the Public Works Department has been working on.

OTHER MATTERS

ADJOURN

AT 6:50 p.m. FLESCH MADE A MOTION TO ADJOURN THE MEETING.  
SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, YARN,  
FLESCH. NOES - NONE. ABSENT - FRYDENLUND.

---

Eric Tokerud, Mayor

ATTEST:

---

Jade Goroski, Finance Officer

# **MINUTES OF THE BOARD OF ADJUSTMENTS & ZONING COMMISSION**

Held at Shelby City Hall

February 9, 2026

6:30 p.m.

Present: Eric Tokerud, Mayor; Rob Tasker, Bob Longcake, Aaron Heaton, Bill Moritz, Lyle Kimmet; Board of Adjustments and Zoning Commission. Jade Goroski, City Finance Officer; Logan Fehler, City Attorney, Mark Beckedahl and Lori Stratton, secretary.

Mayor Tokerud called the meeting to order at 6:30 pm with the Pledge of Allegiance.

## **MINUTES:**

Bill Moritz motioned to approve minutes from 7/28/25 meeting. Lyle Kimmet second. All in favor; passed.

## **NEW BUSINESS:**

Mayor Tokerud opened for the Public Hearing.

### **Mark Beckedahl Stand-alone garage, corner of Ash Ave and 6<sup>th</sup> St So**

The Proposed Findings of Facts that was drawn up by Logan Fehler was read. Rob Tasker discussed his thoughts regarding conditional use application versus a variance. There was discussion of the contingencies of the conditional use agreement. Logan, Rob and Mark will meet this week and put the restrictions on paper.

Bob motioned to approve the conditional use agreement with the restrictions, Rob Tasker second. All in favor; passed.

Mayor Tokerud asked for any other discussion or comments regarding this issue. After no response, he closed the Public Hearing.

**UPON MOTION BY LYLE KIMMET AND SECOND BY BILL MORITZ, THE MEETING WAS ADJOURNED AT 7:14 P.M.**



Court Cases By Date  
 From 01/01/2026 to 01/30/2026  
 All Case Types and Sub-Types  
 All Clerks  
 All Judges

Case	Filed	Entered	Party	Status
<b>Judge: Whitt, Donna</b>				
TK-865-2026-0000001	01/02/2026	01/02/2026	Current Parties: Nodal, Evyn Palomino 1 Defendant	Pending
TK-865-2026-0000002	01/05/2026	01/05/2026	Current Parties: Thompson, Kohlter Wayne 1 Defendant	Pending
TK-865-2026-0000003	01/06/2026	01/06/2026	Current Parties: Bear Medicine, Tywren Leslie 1 Defendant	Closed
TK-865-2026-0000004	01/06/2026	01/06/2026	Current Parties: Minaya-Rojas, Saoni 1 Defendant	Pending
TK-865-2026-0000005	01/07/2026	01/07/2026	Current Parties: Baldwin, Darrell Lamarr 1 Defendant	Pending
TK-865-2026-0000006	01/07/2026	01/07/2026	Current Parties: Howard, Shameka Roshawn 1 Defendant	Closed
TK-865-2026-0000007	01/07/2026	01/07/2026	Current Parties: Bleecker, Darius Ceaser Radmanesh 1 Defendant	Pending
TK-865-2026-0000008	01/07/2026	01/07/2026	Current Parties: Phillips, Christopher James 1 Defendant	Pending
TK-865-2026-0000009	01/07/2026	01/07/2026	Current Parties: Hodge, Samantha Lynn 1 Defendant	Closed
TK-865-2026-0000010 SEALED	01/07/2026	01/07/2026	Current Parties: Dulmage, Jessica Victoria 1 Defendant	Closed

Court Cases By Date  
 From 01/01/2026 to 01/30/2026  
 All Case Types and Sub-Types  
 All Clerks  
 All Judges

Case	Filed	Entered	Party	Status
<b>Judge: Whitt, Donna</b>				
TK-865-2026-0000011	01/12/2026	01/12/2026	Current Parties: McReynolds, Edward William 1 Defendant	Pending
TK-865-2026-0000012	01/12/2026	01/12/2026	Current Parties: Isakson, Annika Karyne 1 Defendant	Closed
TK-865-2026-0000013	01/20/2026	01/20/2026	Current Parties: Kipp, Kristen Ellen 1 Defendant	Pending
TK-865-2026-0000014	01/20/2026	01/20/2026	Current Parties: Altaire Jr, Richard Scott 1 Defendant	Closed
TK-865-2026-0000015	01/21/2026	01/21/2026	Current Parties: Kelley, Tammie Jo 1 Defendant	Pending
TK-865-2026-0000016	01/22/2026	01/22/2026	Current Parties: Pettyjohn, Kevin Robin 1 Defendant	Pending
TK-865-2026-0000017	01/26/2026	01/26/2026	Current Parties: Kingsolver, Matthew Logan 1 Defendant	Pending
TK-865-2026-0000018	01/28/2026	01/28/2026	Current Parties: Olmstead, Marci Dariene 1 Defendant	Pending
TK-865-2026-0000019	01/28/2026	01/28/2026	Current Parties: Champaneria, Avani Rishi 1 Defendant	Pending
TK-865-2026-0000020	01/29/2026	01/29/2026	Current Parties: Elendel, Emmanuel Ancalagon 1 Defendant	Pending
<b>Judge Case Total:</b>		20		
<b>Total Cases:</b>		20		
6:09 PM		2	of 2	1/30/2026

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/02/2026</b>													
7219	01:26 PM	Fine/Fee Payment		0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Bennett, Noble											
		TK-865-2018-0000101											
		Bennett, Noble Anthony		61-6-301(4)	Operating Without Liability Insurance In Effect - 2nd								
		40.70 Fine		[2nd]	Offense								
		Bennett, Noble Anthony		61-5-212(1)	Driving a Motor Vehicle While Privilege To Do So Is								
		9.30 Fine		(a)(i) [1]	Suspended Or Revoked 1st Offense								
		<b>50.00 Receipt Total</b>											
<b>Daily Totals:</b>		<b>\$50.00</b>		0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		50.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
Bond transfer:		0.00											
Trust:		0.00											
Unapplied:		0.00											
Unclaimed:		0.00											
Civil Filing:		0.00											
Civil Judgment:		0.00											
Civil Costs:		0.00											
Garnishment:		0.00											

**01/05/2026**

7220	01:18 PM	Fine/Fee Payment		0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Mallo, Thackary											

6:10 PM

1 of 11

1/30/2026

Shelby City Court

User: CU0211

Receipts By Date  
From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM  
All Case Types and Sub-Types  
All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
01/05/2026													
			TK-865-2025-0000056										
			Mallo, Thackary James Michael		61-8-310(1)	Speed - Exceed Restricted Speed Limit Established Local Authority							
			16.00	Fine									
			1.00	Law Enforcement Academy									
			17.00	Receipt Total									
Daily Totals:			\$17.00		0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			17.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
01/07/2026													
7221	03:28 PM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00
		Payer: Deeble, Terry Lee											
			TK-865-2025-0000139										
			Deeble, Terry Lee		61-8-303(1)	Speeding - 25 MPH Urban District - Night (c) [2]							
			40.00	Fine									
			40.00	Receipt Total									
6:10 PM													
					2	of	11						
													1/30/2026

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM  
All Case Types and Sub-Types  
All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/07/2026</b>													
<b>Daily Totals:</b>		<b>\$40.00</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		40.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
Bond transfer:		0.00											
Trust:		0.00											
Unapplied:		0.00											
Unclaimed:		0.00											
Civil Filing:		0.00											
Civil Judgment:		0.00											
Civil Costs:		0.00											
Garnishment:		0.00											
<b>01/13/2026</b>													
7222	02:53 PM	Fine/Fee Payment		0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Winters, Wanda											
		TK-865-2025-0000012											
		Winters, Wanda Sue		6.24.010	Cruelty to Animals								
		80.00 Fine											
		80.00 Receipt Total											
<b>Daily Totals:</b>		<b>\$80.00</b>		0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		80.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
6:10 PM				3	of	11	1/30/2026						

# Shelby City Court

User: CU0211

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/13/2026</b>													
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
<b>01/14/2026</b>													
7223	08:37 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
		Payer: Bear Medicine, Tywren Leslie											
		TK-865-2026-0000003											
		Bear Medicine, Tywren Leslie	61-9-420	Fail/Have Child Under 6 Years Old And Less Than 60 lbs. Properly Restrained									
		50.00	Fine										
		15.00	Misdemeanor Surcharge										
		10.00	Technology Surcharge										
		10.00	Law Enforcement Academy										
		<b>85.00</b>	<b>Receipt Total</b>										
<b>Daily Totals:</b>			<b>\$85.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			85.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										

6:10 PM

4 of 11

1/30/2026



## Shelby City Court

User: CU0211

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM  
All Case Types and Sub-Types  
All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/14/2026</b>													
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
<b>01/15/2026</b>													
7224	01:56 PM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00
		Payer: Howard, Shameka Roshawn											
		TK-865-2026-0000006											
		Howard, Shameka Roshawn											
			61-8-310(1)										
			Speed - Exceed Restricted Speed Limit Established Local Authority										
		30.00	Fine										
		15.00	Misdemeanor Surcharge										
		10.00	Technology Surcharge										
		10.00	Law Enforcement Academy										
		65.00	Receipt Total										
<b>Daily Totals:</b>													
		<b>\$65.00</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		65.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
Bond transfer:		0.00											
Trust:		0.00											
Unapplied:		0.00											
Unclaimed:		0.00											
Civil Filing:		0.00											
Civil Judgment:		0.00											
<b>6:10 PM</b>													
				5	of	11							
													1/30/2026

# Shelby City Court

User: CU0211

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
01/15/2026													
Civil Costs:			0.00										
Garnishment:			0.00										
01/16/2026													
7225	09:48 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00	0.00
		Payer: Chavez, Josue											
		TK-865-2025-0000137											
		Chavez, Josue		61-8-310(1)	Speed - Exceed Restricted Speed Limit Established Local Authority								
		70.00	Fine										
		15.00	Misdemeanor Surcharge										
		10.00	Technology Surcharge										
		10.00	Law Enforcement Academy										
		105.00	Receipt Total										
7226	10:38 AM	Fine/Fee Payment		0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Habets, Hailey											
		TK-865-2025-0000113											
		Habets, Hailey Dawn		61-8-303(3) [1st]	Basic Rule - Reasonable And Prudent - 1st Offense								
		80.00	Fine										
		80.00	Receipt Total										
Daily Totals:			\$185.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	105.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			185.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										
Bond transfer:			0.00										
Trust:			0.00										

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM  
All Case Types and Sub-Types  
All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/16/2026</b>													
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
<b>01/26/2026</b>													
7227	01:02 PM	Fine/Fee Payment USPS		0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00
		Payer: Reed-Waters, Kellyn											
		TK-865-2025-0000006											
		Reed-Waters, Kellyn											
				61-6-301(2)	Operating Without Liability Insurance In Effect - 2nd								
				[2nd]	Offense								
		20.00	Fine										
		20.00	Receipt Total										
<b>Daily Totals:</b>													
		<b>\$20.00</b>		0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		20.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
Bond transfer:		0.00											
Trust:		0.00											
Unapplied:		0.00											
Unclaimed:		0.00											
Civil Filing:		0.00											
Civil Judgment:		0.00											
Civil Costs:		0.00											

## Shelby City Court

User: CU0211

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/26/2026</b>													
Garnishment:			0.00										
<b>01/28/2026</b>													
7228	08:23 AM	Fine/Fee Payment	1st Bank of Montana	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer:	Altaire Jr, Richard										
			TK-865-2026-0000014										
			Altaire Jr, Richard Scott		61-8-310(1)	Speed - Exceed Restricted Speed Limit Established Local Authority							
			20.00 Fine										
			15.00 Misdemeanor Surcharge										
			10.00 Technology Surcharge										
			10.00 Law Enforcement Academy										
			<b>55.00 Receipt Total</b>		Check Number 2344								
7229	09:50 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00	0.00
		Payer:	Isakson, Annika Karyne										
			TK-865-2026-0000012										
			Isakson, Annika Karyne		61-8-310(1)	Speed - Exceed Restricted Speed Limit Established Local Authority							
			70.00 Fine										
			15.00 Misdemeanor Surcharge										
			10.00 Technology Surcharge										
			10.00 Law Enforcement Academy										
			<b>105.00 Receipt Total</b>										
<b>Daily Totals:</b>				<b>\$160.00</b>	0.00	0.00	0.00	55.00	0.00	0.00	0.00	105.00	0.00
Miscellaneous:				0.00									
Fine/Fee:				160.00									
Bond:				0.00									
Bond forfeiture:				0.00									
Bond percent fee:				0.00									
Bond conversion:				0.00									

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
<b>01/28/2026</b>													
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
<b>01/29/2026</b>													
7230	02:07 PM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
		Payer: Hodge, Samantha Lynn											
		TK-865-2026-0000009											
		Hodge, Samantha Lynn											
			61-8-344(3) Stop Sign Violation										
		50.00	Fine										
		15.00	Misdemeanor Surcharge										
		10.00	Technology Surcharge										
		10.00	Law Enforcement Academy										
		85.00	<b>Receipt Total</b>										
<b>Daily Totals:</b>													
		<b>\$85.00</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		85.00											
Bond:		0.00											
Bond forfeiture:		0.00											
Bond percent fee:		0.00											
Bond conversion:		0.00											
Bond transfer:		0.00											
Trust:		0.00											
Unapplied:		0.00											
Unclaimed:		0.00											
<b>6:10 PM</b>				9	of	11							1/30/2026

# Shelby City Court

User: CU0211

## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM

All Case Types and Sub-Types

All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
01/29/2026													
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
01/30/2026													
7231	02:32 PM	Fine/Fee Payment		0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Miller, Christopher											
		TK-865-2025-0000090											
		Miller, Christopher James	45-8-101(1)	Disorderly Conduct (1)(a) thru (1)(h)									
		50.00 Fine											
		50.00											
		Receipt Total											
Daily Totals:			\$50.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			50.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
Report Totals:			\$837.00	0.00	0.00	277.00	55.00	0.00	20.00	0.00	0.00	485.00	0.00
Miscellaneous:			0.00										
6:10 PM				10 of 11 1/30/2026									



## Receipts By Date

From 01/01/2026 12:00 AM to 01/30/2026 11:59 PM  
All Case Types and Sub-Types  
All Clerks

Receipt	Time	Type	Info	Bond Conversion	Transfer	Cash	Check	Cashiers Check	Money Order	Credit Card	Debit Card	E- Payment	Direct Deposit
Fine/Fee:			837.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										
Bond transfer:			0.00										
Trust:			0.00										
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										

## City of Shelby

3718

Monthly Bank Report  
1/31/2026

All Accounts		Yield
First State Bank checking	492,187.45	
BPCU restricted/unrestricted	432,991.94	
BPCU Savings unrestricted	15,024.33	
MT Board of Investments STIP	9,254,994.16	3.98%
First State Bank CD Energy Share Fund - restricted	93,364.06	
First State Bank CD Disaster Relief Fund - restricted	93,364.06	
First Interstate Bank	624,794.01	
First State Bank CD	537,420.73	
TOTAL	11,544,140.74	

Fund #	Name	YTD Revenues	YTD Expenditures	YTD Over/(Under)
1000	General	1,107,458.20	1,140,762.94	-33,304.74
2175	Regional Port Authority	1.27	0.00	1.27
2190	Comp Liability	3,202.96	187.50	3,015.46
2260	Disaster-Flood Wlmsn Park	4,000.80	0.00	4,000.80
2310	Tax Increment Financing District	261,429.83	159,735.08	101,694.75
2350	Local Government Review	1,703.17	0.00	1,703.17
2370	PERS	6,372.23	0.00	6,372.23
2371	Health Insurance	15,877.59	0.00	15,877.59
2372	Permissive Levy	173.69	0.00	173.69
2386	Housing Fund	0.00	0.00	0.00
2395	Marias Valley Golf & Country Club	1,200.00	0.00	1,200.00
2396	Municipal Rec Pass Fund	0.00	200.00	-200.00
2399	Revolving Loan Fund	0.00	0.00	0.00
2400	Street Lighting District	59,380.75	38,498.36	20,882.39
2500	Street Maintenance District	200,052.35	15,733.70	184,318.65
2550	2012 Sidewalk SID	0.00	0.00	0.00
2600	Park Maintenance District	44,422.77	2,198.79	42,223.98
2810	Police Pension & Training	6,509.00	0.00	6,509.00
2920	Trails Grant	0.00	0.00	0.00
2940	CDBG Housing Fund	0.00	0.00	0.00
2991	American Rescue Plan Act (ARPA)	0.00	500,515.57	-500,515.57
3015	1991 Swimming Pool Bath House GOB	28.39	0.00	28.39
3035	Firehall Bond	354.59	0.00	354.59
3510	1992 Curb, Gutter, Side SID	2,026.44	0.00	2,026.44
4000	Capital Projects Fund	231,700.47	0.00	231,700.47
5210	Water	907,067.68	1,085,917.22	-178,849.54
5310	Sewer	1,077,692.36	1,093,018.75	-15,326.39
5410	Solid Waste	1,453,960.61	1,375,129.36	78,831.25
5720	Storm Drainage	204,324.35	197,124.03	7,200.32
7030	Housing Fund	326,620.00	246,743.38	79,876.62
7060	Energy Share	1,976.47	1,586.72	389.75
7061	Disaster Relief	1,976.47	0.00	1,976.47
7110	Accommodations Tax	0.00	0.00	0.00
7120	Fire Relief Agency Fund	6,517.28	0.00	6,517.28
7199	Tourism Business Imp District (TBID)	73,780.00	48,627.06	25,152.94
7427	Specialty License Plate Fee	0.00	0.00	0.00
		\$ 5,999,809.72	\$ 5,905,978.46	93,831.26

S:\shared documents\Acctg-Bdgt\Reconcile\2026 1 Bank Rec.xlsx\Enterprise

02/12/26

## CITY OF SHELBY

Page: 1 of 23

07:30:48

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL						
410000 GENERAL GOVERNMENT						
410100 CITY COUNCIL						
100 Regular Wages	300.48	2,403.84	3,905.00	3,905.00	1,501.16	62%
141 Social Security	15.40	126.28	241.00	241.00	114.72	52%
142 Medicare	3.60	29.52	56.00	56.00	26.48	53%
143 PERS	9.12	72.96	118.00	118.00	45.04	62%
146 Workers' Compensation	1.56	12.48	18.00	18.00	5.52	69%
147 Insurance	1,065.02	7,455.14	13,844.00	13,844.00	6,388.86	54%
200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
300 Purchased Services	25.00	25.00	362.00	362.00	337.00	7%
Account Total:	1,420.18	10,125.22	18,594.00	18,594.00	8,468.78	54%
410200 MAYOR						
100 Regular Wages	115.83	115.83	1,506.00	1,506.00	1,390.17	8%
141 Social Security	7.20	7.20	93.00	93.00	85.80	8%
142 Medicare	1.68	1.68	22.00	22.00	20.32	8%
146 Workers' Compensation	0.54	0.54	7.00	7.00	6.46	8%
147 Insurance	192.24	192.24	2,307.00	2,307.00	2,114.76	8%
344 Telephone	6.95	48.65	84.00	84.00	35.35	58%
Account Total:	324.44	366.14	4,019.00	4,019.00	3,652.86	9%
410240 NEWSLETTER (1/4)						
310 Postage	0.00	0.00	467.00	467.00	467.00	0%
Account Total:	0.00	0.00	467.00	467.00	467.00	0%
410360 CITY JUDGE						
100 Regular Wages	3,408.12	23,536.69	40,000.00	40,000.00	16,463.31	59%
141 Social Security	206.56	1,426.08	2,500.00	2,500.00	1,073.92	57%
142 Medicare	48.31	333.53	600.00	600.00	266.47	56%
143 PERS	181.74	1,248.04	2,500.00	2,500.00	1,251.96	50%
145 Unemployment Insurance	7.02	46.36	44.00	44.00	-2.36	105%
146 Workers' Compensation	13.58	94.60	153.00	153.00	58.40	62%
147 Insurance	528.00	3,696.00	7,000.00	7,000.00	3,304.00	53%
200 Supplies	73.45	421.30	1,000.00	1,000.00	578.70	42%
344 Telephone	20.52	143.45	275.00	275.00	131.55	52%
370 Travel & Education	0.00	674.21	1,100.00	1,100.00	425.79	61%
Account Total:	4,487.30	31,620.26	55,172.00	55,172.00	23,551.74	57%
410530 AUDIT (1/4)						
350 Professional Services	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
Account Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
410550 ACCOUNTING						
100 Regular Wages	3,756.04	30,028.89	48,804.00	48,804.00	18,775.11	62%
120 Overtime-Regular	0.00	42.22	633.00	633.00	590.78	7%
141 Social Security	230.49	1,848.40	3,065.00	3,065.00	1,216.60	60%
142 Medicare	53.89	432.21	717.00	717.00	284.79	60%
143 PERS	340.73	2,727.83	4,484.00	4,484.00	1,756.17	61%
145 Unemployment Insurance	13.17	105.18	173.00	173.00	67.82	61%
146 Workers' Compensation	14.71	117.35	193.00	193.00	75.65	61%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 2 of 23  
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL						
147 Insurance	1,057.66	7,403.53	12,690.00	12,690.00	5,286.47	58%
200 Supplies	90.25	1,057.21	1,413.00	1,413.00	355.79	75%
215 Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300 Purchased Services	240.25	12,027.02	12,482.00	12,482.00	454.98	96%
344 Telephone	39.40	275.80	544.00	544.00	268.20	51%
370 Travel & Education	0.00	0.00	205.00	205.00	205.00	0%
900 CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
Account Total:	5,836.59	56,065.64	91,711.00	91,711.00	35,645.36	61%
410600 ELECTIONS						
300 Purchased Services	0.00	0.00	2,592.00	2,592.00	2,592.00	0%
Account Total:	0.00	0.00	2,592.00	2,592.00	2,592.00	0%
411030 CITY-COUNTY PLANNING BOARD						
120 Overtime-Regular	0.00	0.00	305.00	305.00	305.00	0%
141 Social Security	0.00	0.00	19.00	19.00	19.00	0%
142 Medicare	0.00	0.00	4.00	4.00	4.00	0%
143 PERS	0.00	0.00	28.00	28.00	28.00	0%
145 Unemployment Insurance	0.00	0.00	1.00	1.00	1.00	0%
Account Total:	0.00	0.00	357.00	357.00	357.00	0%
411050 COMMUNITY DEVELOPMENT DIRECTOR						
300 Purchased Services	0.00	26.00	0.00	0.00	-26.00	0%
Account Total:	0.00	26.00	0.00	0.00	-26.00	0%
411100 LEGAL SERVICES						
350 Professional Services	875.00	6,125.00	12,000.00	12,000.00	5,875.00	51%
370 Travel & Education	9.42	9.42	500.00	500.00	490.58	2%
Account Total:	884.42	6,134.42	12,500.00	12,500.00	6,365.58	49%
411200 HISTORIC CITY HALL						
200 Supplies	61.98	198.54	500.00	500.00	301.46	40%
300 Purchased Services	0.00	888.77	800.00	800.00	-88.77	111%
341 City Bills (wtr,swr,garb)	152.73	1,467.45	2,500.00	2,500.00	1,032.55	59%
342 Utility-Electric	139.15	869.59	2,000.00	2,000.00	1,130.41	43%
343 Utility-Gas	145.00	383.45	900.00	900.00	516.55	43%
Account Total:	498.86	3,807.80	6,700.00	6,700.00	2,892.20	57%
411201 INDUSTRIAL PARK-FACILITIES ADMIN						
300 Purchased Services	0.00	210.63	1,750.00	1,750.00	1,539.37	12%
Account Total:	0.00	210.63	1,750.00	1,750.00	1,539.37	12%
411202 NEW CITY HALL OPERATIONS						
200 Supplies	69.24	342.51	900.00	900.00	557.49	38%
300 Purchased Services	0.00	0.00	300.00	300.00	300.00	0%
341 City Bills (wtr,swr,garb)	55.78	390.46	700.00	700.00	309.54	56%
342 Utility-Electric	54.94	385.07	700.00	700.00	314.93	55%
343 Utility-Gas	99.58	219.34	700.00	700.00	480.66	31%
390 Other Contracted Services	75.00	525.00	900.00	900.00	375.00	58%

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 3 of 23

Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
	Account Total:	354.54	1,862.38	4,200.00	4,200.00	2,337.62	44%
	Account Group Total:	13,806.33	110,218.49	215,062.00	215,062.00	104,843.51	51%
420000 PUBLIC SAFETY							
420000 PUBLIC SAFETY							
	300 Purchased Services	37,270.00	260,890.00	675,000.00	675,000.00	414,110.00	39%
	Account Total:	37,270.00	260,890.00	675,000.00	675,000.00	414,110.00	39%
420400 FIRE PROTECTION/CONTROL-CITY							
	146 Workers' Compensation	72.80	498.40	946.00	946.00	447.60	53%
	200 Supplies	12.99	1,798.08	1,000.00	1,000.00	-798.08	180%
	230 Fuel	0.00	67.34	691.00	691.00	623.66	10%
	300 Purchased Services	2,284.00	8,420.30	22,441.00	22,441.00	14,020.70	38%
	341 City Bills (wtr,swr,garb)	453.06	3,171.42	5,500.00	5,500.00	2,328.58	58%
	342 Utility-Electric	375.94	1,861.93	2,500.00	2,500.00	638.07	74%
	343 Utility-Gas	896.58	1,875.17	4,100.00	4,100.00	2,224.83	46%
	344 Telephone	71.46	500.22	750.00	750.00	249.78	67%
	900 CAPITAL OUTLAY	0.00	0.00	30,000.00	30,000.00	30,000.00	0%
	Account Total:	4,166.83	18,192.86	67,928.00	67,928.00	49,735.14	27%
420401 FIRE PROTECTION/CONTROL-RURAL							
	200 Supplies	34.95	3,499.60	8,000.00	8,000.00	4,500.40	44%
	215 Inventory >\$99 <\$5000	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
	230 Fuel	0.00	1,800.59	4,000.00	4,000.00	2,199.41	45%
	300 Purchased Services	379.99	1,629.91	15,000.00	15,000.00	13,370.09	11%
	341 City Bills (wtr,swr,garb)	453.06	3,171.42	4,950.00	4,950.00	1,778.58	64%
	342 Utility-Electric	375.94	1,861.91	2,166.00	2,166.00	304.09	86%
	343 Utility-Gas	896.57	1,875.13	3,807.00	3,807.00	1,931.87	49%
	344 Telephone	71.45	500.15	750.00	750.00	249.85	67%
	370 Travel & Education	0.00	1,255.50	1,300.00	1,300.00	44.50	97%
	Account Total:	2,211.96	15,594.21	41,973.00	41,973.00	26,378.79	37%
420500 BUILDING INSPECTOR							
	100 Regular Wages	0.00	390.00	3,000.00	3,000.00	2,610.00	13%
	141 Social Security	0.00	24.18	186.00	186.00	161.82	13%
	142 Medicare	0.00	5.66	44.00	44.00	38.34	13%
	143 PERS	0.00	35.37	272.00	272.00	236.63	13%
	145 Unemployment Insurance	0.00	1.37	11.00	11.00	9.63	12%
	146 Workers' Compensation	0.00	4.61	35.00	35.00	30.39	13%
	300 Purchased Services	0.00	0.84	0.00	0.00	-0.84	0%
	370 Travel & Education	0.00	140.00	0.00	0.00	-140.00	0%
	Account Total:	0.00	602.03	3,548.00	3,548.00	2,945.97	17%
	Account Group Total:	43,648.79	295,279.10	788,449.00	788,449.00	493,169.90	37%
430000 PUBLIC WORKS							

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 4 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
430200 ROAD & STREET MAINTENANCE							
100	Regular Wages	7,904.89	62,398.27	102,099.00	102,099.00	39,700.73	61%
111	Seasonal/Short Term/Temp	0.00	6,655.50	11,812.00	11,812.00	5,156.50	56%
120	Overtime-Regular	61.77	2,261.06	4,910.00	4,910.00	2,648.94	46%
141	Social Security	493.82	4,421.06	7,367.00	7,367.00	2,945.94	60%
142	Medicare	115.46	1,034.01	1,723.00	1,723.00	688.99	60%
143	PERS	722.50	5,864.53	10,777.00	10,777.00	4,912.47	54%
145	Unemployment Insurance	27.89	250.09	416.00	416.00	165.91	60%
146	Workers' Compensation	364.08	3,035.71	5,399.00	5,399.00	2,363.29	56%
147	Insurance	2,913.38	20,187.77	34,610.00	34,610.00	14,422.23	58%
200	Supplies	1,372.20	16,745.30	34,151.00	34,151.00	17,405.70	49%
220	Clothing Allowance (1/4)	13.48	250.84	378.00	378.00	127.16	66%
230	Fuel	1,500.00	9,462.02	20,000.00	20,000.00	10,537.98	47%
260	Safety Equipment (1/4)	0.00	0.00	165.00	165.00	165.00	0%
300	Purchased Services	1,462.08	14,744.34	13,079.00	13,079.00	-1,665.34	113%
323	ArcGIS & GPS Mapping	0.00	0.00	1,218.00	1,218.00	1,218.00	0%
341	City Bills (wtr,swr,garb)	67.24	469.55	708.00	708.00	238.45	66%
342	Utility-Electric	273.01	1,170.90	733.00	733.00	-437.90	160%
343	Utility-Gas	414.84	892.13	1,630.00	1,630.00	737.87	55%
344	Telephone	23.18	625.60	399.00	399.00	-226.60	157%
369	Repairs & Maintenance	0.00	0.00	714.00	714.00	714.00	0%
400	Gravel/Asphalt/Oil	0.00	2,960.25	115,000.00	115,000.00	112,039.75	3%
900	CAPITAL OUTLAY	0.00	201,271.12	500,000.00	500,000.00	298,728.88	40%
	Account Total:	17,729.82	354,700.05	867,288.00	867,288.00	512,587.95	41%
	Account Group Total:	17,729.82	354,700.05	867,288.00	867,288.00	512,587.95	41%
440000 PUBLIC HEALTH							
440600 ANIMAL CONTROL SERVICES							
100	Regular Wages	1,712.00	13,515.62	22,256.00	22,256.00	8,740.38	61%
120	Overtime-Regular	0.00	32.72	1,473.00	1,473.00	1,440.28	2%
141	Social Security	106.15	840.00	1,471.00	1,471.00	631.00	57%
142	Medicare	24.82	196.41	344.00	344.00	147.59	57%
143	PERS	155.28	1,228.84	2,152.00	2,152.00	923.16	57%
145	Unemployment Insurance	5.99	47.42	83.00	83.00	35.58	57%
146	Workers' Compensation	126.19	966.93	1,892.00	1,892.00	925.07	51%
147	Insurance	961.37	6,527.57	11,537.00	11,537.00	5,009.43	57%
200	Supplies	175.02	883.77	593.00	593.00	-290.77	149%
230	Fuel	161.81	1,126.03	285.00	285.00	-841.03	395%
300	Purchased Services	0.00	524.00	50.00	50.00	-474.00	1048%
342	Utility-Electric	84.51	423.80	1,000.00	1,000.00	576.20	42%
344	Telephone	0.00	283.98	800.00	800.00	516.02	35%
	Account Total:	3,513.14	26,597.09	43,936.00	43,936.00	17,338.91	61%
	Account Group Total:	3,513.14	26,597.09	43,936.00	43,936.00	17,338.91	61%
460000 CULTURE AND RECREATION							

02/12/26

07:30:48

## CITY OF SHELBY

## Statement of Expenditure - Budget vs. Actual Report

For the Accounting Period: 1 / 26

Page: 5 of 23

Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
460430 PARKS							
100	Regular Wages	684.80	5,406.09	8,902.00	8,902.00	3,495.91	61%
111	Seasonal/Short Term/Temp	0.00	17,176.90	35,880.00	35,880.00	18,703.10	48%
120	Overtime-Regular	0.00	2,111.86	4,320.00	4,320.00	2,208.14	49%
121	Overtime-Short Term/Temp	0.00	0.00	195.00	195.00	195.00	0%
141	Social Security	42.45	1,530.83	3,056.00	3,056.00	1,525.17	50%
142	Medicare	9.93	358.01	715.00	715.00	356.99	50%
143	PERS	62.12	681.93	4,471.00	4,471.00	3,789.07	15%
145	Unemployment Insurance	2.40	86.47	173.00	173.00	86.53	50%
146	Workers' Compensation	34.40	499.39	2,403.00	2,403.00	1,903.61	21%
147	Insurance	384.57	2,611.06	4,615.00	4,615.00	2,003.94	57%
200	Supplies	384.93	12,982.72	34,000.00	34,000.00	21,017.28	38%
221	Trees	0.00	820.00	2,548.00	2,548.00	1,728.00	32%
230	Fuel	0.00	582.25	2,457.00	2,457.00	1,874.75	24%
300	Purchased Services	0.00	108.00	25,000.00	25,000.00	24,892.00	0%
341	City Bills (wtr,swr,garb)	133.65	7,918.14	11,000.00	11,000.00	3,081.86	72%
342	Utility-Electric	231.60	1,219.18	3,000.00	3,000.00	1,780.82	41%
900	CAPITAL OUTLAY	0.00	0.00	125,000.00	125,000.00	125,000.00	0%
	Account Total:	1,970.85	54,092.83	267,735.00	267,735.00	213,642.17	20%
460437 WILLIAMSON PARK CAMPGROUND							
100	Regular Wages	0.00	0.00	200.00	200.00	200.00	0%
120	Overtime-Regular	0.00	2,647.95	4,124.00	4,124.00	1,476.05	64%
141	Social Security	0.00	163.95	256.00	256.00	92.05	64%
142	Medicare	0.00	38.32	60.00	60.00	21.68	64%
143	PERS	0.00	240.16	374.00	374.00	133.84	64%
145	Unemployment Insurance	0.00	9.27	14.00	14.00	4.73	66%
146	Workers' Compensation	0.00	31.34	138.00	138.00	106.66	23%
200	Supplies	0.00	0.00	500.00	500.00	500.00	0%
300	Purchased Services	0.00	225.00	120.00	120.00	-105.00	188%
341	City Bills (wtr,swr,garb)	35.00	761.00	1,300.00	1,300.00	539.00	59%
	Account Total:	35.00	4,116.99	7,086.00	7,086.00	2,969.01	58%
460438 LAKE SHEL-COLE WATERSHED							
350	Professional Services	0.00	0.00	4,937.00	4,937.00	4,937.00	0%
	Account Total:	0.00	0.00	4,937.00	4,937.00	4,937.00	0%
460439 LAKE SHEL-COLE CAMPGROUND & BALLFIELD							
120	Overtime-Regular	0.00	5,265.04	8,444.00	8,444.00	3,178.96	62%
141	Social Security	0.00	325.94	524.00	524.00	198.06	62%
142	Medicare	0.00	76.23	122.00	122.00	45.77	62%
143	PERS	0.00	477.54	766.00	766.00	288.46	62%
145	Unemployment Insurance	0.00	18.43	30.00	30.00	11.57	61%
146	Workers' Compensation	0.00	44.23	283.00	283.00	238.77	16%
200	Supplies	0.00	0.00	700.00	700.00	700.00	0%
300	Purchased Services	0.00	225.00	700.00	700.00	475.00	32%
341	City Bills (wtr,swr,garb)	35.00	5,397.60	8,500.00	8,500.00	3,102.40	64%
342	Utility-Electric	166.26	2,022.58	3,500.00	3,500.00	1,477.42	58%
900	CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%



02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 6 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
	Account Total:	201.26	13,852.59	28,569.00	28,569.00	14,716.41	48%
460442 CIVIC CENTER							
100	Regular Wages	1,640.84	28,659.98	59,990.00	59,990.00	31,330.02	48%
111	Seasonal/Short Term/Temp	0.00	0.00	3,120.00	3,120.00	3,120.00	0%
118	Termination Pay	303.83	303.83	0.00	0.00	-303.83	0%
120	Overtime-Regular	0.00	0.00	491.00	491.00	491.00	0%
141	Social Security	120.57	1,696.94	3,937.00	3,937.00	2,240.06	43%
142	Medicare	28.22	396.98	921.00	921.00	524.02	43%
143	PERS	136.03	2,279.91	5,769.00	5,769.00	3,489.09	40%
145	Unemployment Insurance	6.81	101.46	223.00	223.00	121.54	45%
146	Workers' Compensation	25.45	227.73	533.00	533.00	305.27	43%
147	Insurance	192.28	9,842.19	19,611.00	19,611.00	9,768.81	50%
200	Supplies	877.84	9,849.93	12,000.00	12,000.00	2,150.07	82%
210	Fund Raiser Supplies	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
215	Inventory >\$99 <\$5000	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
300	Purchased Services	1,890.88	14,083.14	17,000.00	17,000.00	2,916.86	83%
341	City Bills (wtr,swr,garb)	304.65	2,132.55	3,900.00	3,900.00	1,767.45	55%
342	Utility-Electric	990.88	5,362.92	12,000.00	12,000.00	6,637.08	45%
343	Utility-Gas	633.75	1,433.20	2,500.00	2,500.00	1,066.80	57%
344	Telephone	177.67	1,243.69	2,200.00	2,200.00	956.31	57%
369	Repairs & Maintenance	0.00	0.00	500.00	500.00	500.00	0%
900	CAPITAL OUTLAY	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	Account Total:	7,329.70	77,614.45	171,695.00	171,695.00	94,080.55	45%
460445 SWIMMING POOL							
100	Regular Wages	342.40	2,702.80	4,451.00	4,451.00	1,748.20	61%
111	Seasonal/Short Term/Temp	0.00	22,311.31	44,153.00	44,153.00	21,841.69	51%
118	Termination Pay	0.00	71.84	0.00	0.00	-71.84	0%
120	Overtime-Regular	0.00	0.00	982.00	982.00	982.00	0%
121	Overtime-Short Term/Temp	0.00	612.00	867.00	867.00	255.00	71%
141	Social Security	21.23	1,593.24	3,128.00	3,128.00	1,534.76	51%
142	Medicare	4.96	372.59	732.00	732.00	359.41	51%
143	PERS	31.06	245.17	4,576.00	4,576.00	4,330.83	5%
145	Unemployment Insurance	1.19	89.89	177.00	177.00	87.11	51%
146	Workers' Compensation	17.21	403.00	785.00	785.00	382.00	51%
147	Insurance	192.28	1,305.24	2,307.00	2,307.00	1,001.76	57%
200	Supplies	10.64	1,061.24	15,000.00	15,000.00	13,938.76	7%
300	Purchased Services	0.00	27,435.00	5,000.00	5,000.00	-22,435.00	549%
341	City Bills (wtr,swr,garb)	343.88	2,854.84	5,500.00	5,500.00	2,645.16	52%
342	Utility-Electric	94.61	2,737.92	3,200.00	3,200.00	462.08	86%
343	Utility-Gas	1,268.70	6,910.60	9,000.00	9,000.00	2,089.40	77%
344	Telephone	5.19	537.26	1,500.00	1,500.00	962.74	36%
369	Repairs & Maintenance	0.00	0.00	4,000.00	4,000.00	4,000.00	0%
900	CAPITAL OUTLAY	0.00	0.00	27,000.00	27,000.00	27,000.00	0%
	Account Total:	2,333.35	71,243.94	132,358.00	132,358.00	61,114.06	54%

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26Page: 7 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
<b>1000 GENERAL</b>							
<b>460465 HISTORIC SHELBY HIGH (MIDDLE)</b>							
120	Overtime-Regular	0.00	0.00	491.00	491.00	491.00	0%
141	Social Security	0.00	0.00	30.00	30.00	30.00	0%
142	Medicare	0.00	0.00	7.00	7.00	7.00	0%
143	PERS	0.00	0.00	45.00	45.00	45.00	0%
145	Unemployment Insurance	0.00	0.00	2.00	2.00	2.00	0%
146	Workers' Compensation	0.00	0.00	16.00	16.00	16.00	0%
200	Supplies	0.00	258.37	3,700.00	3,700.00	3,441.63	7%
341	City Bills (wtr,swr,garb)	304.65	2,330.30	5,000.00	5,000.00	2,669.70	47%
342	Utility-Electric	618.68	2,093.02	4,000.00	4,000.00	1,906.98	52%
343	Utility-Gas	1,629.60	2,921.65	7,500.00	7,500.00	4,578.35	39%
	<b>Account Total:</b>	<b>2,552.93</b>	<b>7,603.34</b>	<b>20,791.00</b>	<b>20,791.00</b>	<b>13,187.66</b>	<b>37%</b>
	<b>Account Group Total:</b>	<b>14,423.09</b>	<b>228,524.14</b>	<b>633,171.00</b>	<b>633,171.00</b>	<b>404,646.86</b>	<b>36%</b>
<b>470000 HOUSING, COMMUNITY &amp; ECONOMIC</b>							
<b>470120 Community Improvements</b>							
300	Purchased Services	6,750.00	24,980.00	0.00	0.00	-24,980.00	0%
790	Grants and Contributions	0.00	0.00	40,000.00	40,000.00	40,000.00	0%
820	Transfer to Other Funds	33,701.00	33,701.00	0.00	0.00	-33,701.00	0%
	<b>Account Total:</b>	<b>40,451.00</b>	<b>58,681.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>-18,681.00</b>	<b>147%</b>
<b>470270 HOUSING &amp; COMM DEVELOPMENT</b>							
300	Purchased Services	227.47	826.32	5,000.00	5,000.00	4,173.68	17%
	<b>Account Total:</b>	<b>227.47</b>	<b>826.32</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>4,173.68</b>	<b>17%</b>
	<b>Account Group Total:</b>	<b>40,678.47</b>	<b>59,507.32</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>-14,507.32</b>	<b>132%</b>
<b>480000 CONSERVATION AND NATURAL RESOURCES</b>							
<b>480100 RECYCLING PROGRAM</b>							
200	Supplies	0.00	80.00	500.00	500.00	420.00	16%
	<b>Account Total:</b>	<b>0.00</b>	<b>80.00</b>	<b>500.00</b>	<b>500.00</b>	<b>420.00</b>	<b>16%</b>
	<b>Account Group Total:</b>	<b>0.00</b>	<b>80.00</b>	<b>500.00</b>	<b>500.00</b>	<b>420.00</b>	<b>16%</b>
<b>490000 OTHER PAYMENTS</b>							
<b>490527 USDA LOAN FIREHALL IMPR</b>							
610	Principal	882.91	6,126.72	13,473.00	13,473.00	7,346.28	45%
620	Interest	720.09	5,094.28	5,763.00	5,763.00	668.72	88%
	<b>Account Total:</b>	<b>1,603.00</b>	<b>11,221.00</b>	<b>19,236.00</b>	<b>19,236.00</b>	<b>8,015.00</b>	<b>58%</b>
	<b>Account Group Total:</b>	<b>1,603.00</b>	<b>11,221.00</b>	<b>19,236.00</b>	<b>19,236.00</b>	<b>8,015.00</b>	<b>58%</b>
<b>510000 MISCELLANEOUS</b>							
<b>510302 CONSULTANT SERVICES</b>							
350	Professional Services	0.00	500.00	500.00	500.00	0.00	100%
	<b>Account Total:</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>100%</b>
<b>510320 TRI-CITY EQUIPMENT INTERLOCAL</b>							
560	Contribution to Equipment	0.00	15,000.00	15,000.00	15,000.00	0.00	100%
	<b>Account Total:</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>100%</b>

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 8 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000	GENERAL						
510330	COMPREHENSIVE LIABILITY INSURANCE						
510	Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
	Account Total:	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
	Account Group Total:	0.00	54,635.75	54,700.00	54,700.00	64.25	100%
	Fund Total:	135,402.64	1,140,762.94	2,667,342.00	2,667,342.00	1,526,579.06	43%
2190	COMPREHENSIVE LIABILITY						
510000	MISCELLANEOUS						
510330	COMPREHENSIVE LIABILITY INSURANCE						
815	Insurance Deductible	0.00	187.50	0.00	0.00	-187.50	0%
	Account Total:	0.00	187.50	0.00	0.00	-187.50	0%
	Account Group Total:	0.00	187.50	0.00	0.00	-187.50	0%
520000	OTHER FINANCING USES						
521000	INTERFUND OPERATING TRANSFERS OUT						
823	Transfer to General Fund	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	Account Total:	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	Account Group Total:	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	Fund Total:	0.00	187.50	15,000.00	15,000.00	14,812.50	1%
2310	TAX INCREMENT FINANCING DISTRICT (TIFD)						
430000	PUBLIC WORKS						
430000	PUBLIC WORKS						
300	Purchased Services	0.00	4,727.50	0.00	0.00	-4,727.50	0%
369	Repairs & Maintenance	0.00	0.00	225,000.00	225,000.00	225,000.00	0%
900	CAPITAL OUTLAY	0.00	5,573.20	300,000.00	300,000.00	294,426.80	2%
	Account Total:	0.00	10,300.70	525,000.00	525,000.00	514,699.30	2%
	Account Group Total:	0.00	10,300.70	525,000.00	525,000.00	514,699.30	2%
490000	OTHER PAYMENTS						
490211	USDA RD-2015 MULTIMODAL						
610	Principal	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
620	Interest	0.00	0.00	65,000.00	65,000.00	65,000.00	0%
	Account Total:	0.00	0.00	165,000.00	165,000.00	165,000.00	0%
490218	TEDD REV BOND-2023A						
610	Principal	0.00	62,375.95	45,919.00	45,919.00	-16,456.95	136%
620	Interest	0.00	78,582.65	95,040.00	95,040.00	16,457.35	83%
	Account Total:	0.00	140,958.60	140,959.00	140,959.00	0.40	100%

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report

Page: 9 of 23

Report ID: B100C

For the Accounting Period: 1 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2310 TAX INCREMENT FINANCING DISTRICT (TIFD)							
490219	TEDD REV BOND-2023B						
610	Principal	0.00	1,874.32	1,500.00	1,500.00	-374.32	125%
620	Interest	0.00	6,601.46	7,638.00	7,638.00	1,036.54	86%
	Account Total:	0.00	8,475.78	9,138.00	9,138.00	662.22	93%
	Account Group Total:	0.00	149,434.38	315,097.00	315,097.00	165,662.62	47%
	Fund Total:	0.00	159,735.08	840,097.00	840,097.00	680,361.92	19%
2350 LOCAL GOVERNMENT REVIEW							
410000	GENERAL GOVERNMENT						
411870	LOCAL GOVERNMENT REVIEW						
390	Other Contracted Services	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Group Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Fund Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
2370 P.E.R.S.-EMPLOYER CONTRIBUTION							
520000	OTHER FINANCING USES						
521000	INTERFUND OPERATING TRANSFERS OUT						
823	Transfer to General Fund	0.00	0.00	13,000.00	13,000.00	13,000.00	0%
	Account Total:	0.00	0.00	13,000.00	13,000.00	13,000.00	0%
	Account Group Total:	0.00	0.00	13,000.00	13,000.00	13,000.00	0%
	Fund Total:	0.00	0.00	13,000.00	13,000.00	13,000.00	0%
2371 HEALTH INSURANCE-EMPLOYER CONTRIBUTION							
520000	OTHER FINANCING USES						
521000	INTERFUND OPERATING TRANSFERS OUT						
823	Transfer to General Fund	0.00	0.00	33,000.00	33,000.00	33,000.00	0%
	Account Total:	0.00	0.00	33,000.00	33,000.00	33,000.00	0%
	Account Group Total:	0.00	0.00	33,000.00	33,000.00	33,000.00	0%
	Fund Total:	0.00	0.00	33,000.00	33,000.00	33,000.00	0%
2396 REC FACILITIES PASS (DONATIONS)							
510000	MISCELLANEOUS						

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 10 of 23  
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2396 REC FACILITIES PASS (DONATIONS)						
510300 OTHER UNALLOCATED COSTS						
300 Purchased Services	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
Account Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
Account Group Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
Fund Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
2399 REVOLVING LOAN						
470000 HOUSING, COMMUNITY & ECONOMIC						
470320 ECONOMIC DEVELOPMENT LOANS						
300 Purchased Services	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
Account Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
Account Group Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
Fund Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
2400 STREET LIGHTING DISTRICT NO. 35						
410000 GENERAL GOVERNMENT						
411860 SPECIAL IMPROVEMENT ASSESSMENTS						
540 Street Lighting District No. 35	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
Account Total:	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
Account Group Total:	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
430000 PUBLIC WORKS						
430263 STREET LIGHTING						
100 Regular Wages	162.59	1,301.20	2,139.00	2,139.00	837.80	61%
141 Social Security	10.09	80.72	133.00	133.00	52.28	61%
142 Medicare	2.35	18.77	31.00	31.00	12.23	61%
143 PERS	14.79	118.09	194.00	194.00	75.91	61%
145 Unemployment Insurance	0.57	4.61	7.00	7.00	2.39	66%
146 Workers' Compensation	0.29	2.20	4.00	4.00	1.80	55%
147 Insurance	96.18	673.50	1,154.00	1,154.00	480.50	58%
342 Utility-Electric	4,509.62	31,445.79	52,000.00	52,000.00	20,554.21	60%
900 CAPITAL OUTLAY	0.00	0.00	300,000.00	300,000.00	300,000.00	0%
Account Total:	4,796.48	33,644.88	355,662.00	355,662.00	322,017.12	9%
Account Group Total:	4,796.48	33,644.88	355,662.00	355,662.00	322,017.12	9%
Fund Total:	4,796.48	38,498.36	360,468.00	360,468.00	321,969.64	11%

02/12/26

## CITY OF SHELBY

Page: 11 of 23

07:30:48

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2500 STREET MAINTENANCE DISTRICT NO. 1							
430000 PUBLIC WORKS							
430200 ROAD & STREET MAINTENANCE							
100	Regular Wages	325.54	2,602.52	4,278.00	4,278.00	1,675.48	61%
120	Overtime-Regular	0.00	0.00	4,910.00	4,910.00	4,910.00	0%
141	Social Security	20.19	161.39	570.00	570.00	408.61	28%
142	Medicare	4.74	37.79	133.00	133.00	95.21	28%
143	PERS	29.52	236.02	833.00	833.00	596.98	28%
145	Unemployment Insurance	1.15	9.10	32.00	32.00	22.90	28%
146	Workers' Compensation	0.58	4.66	172.00	172.00	167.34	3%
147	Insurance	192.54	1,346.68	2,307.00	2,307.00	960.32	58%
200	Supplies	0.00	2,729.54	1,391.00	1,391.00	-1,338.54	196%
230	Fuel	0.00	500.00	1,085.00	1,085.00	585.00	46%
300	Purchased Services	2,510.00	5,642.00	0.00	0.00	-5,642.00	0%
400	Gravel/Asphalt/Oil	0.00	2,464.00	5,046.00	5,046.00	2,582.00	49%
900	CAPITAL OUTLAY	0.00	0.00	250,000.00	250,000.00	250,000.00	0%
	Account Total:	3,084.26	15,733.70	270,757.00	270,757.00	255,023.30	6%
	Account Group Total:	3,084.26	15,733.70	270,757.00	270,757.00	255,023.30	6%
	Fund Total:	3,084.26	15,733.70	270,757.00	270,757.00	255,023.30	6%
550 2012 CURB GUTTER & SIDEWALK SID							
430000 PUBLIC WORKS							
430200 ROAD & STREET MAINTENANCE							
823	Transfer to General Fund	0.00	0.00	8,000.00	8,000.00	8,000.00	0%
	Account Total:	0.00	0.00	8,000.00	8,000.00	8,000.00	0%
	Account Group Total:	0.00	0.00	8,000.00	8,000.00	8,000.00	0%
	Fund Total:	0.00	0.00	8,000.00	8,000.00	8,000.00	0%
2600 PARK MAINTENANCE DISTRICT #1							
460000 CULTURE AND RECREATION							
460400 PARK & RECREATION SERVICES							
100	Regular Wages	162.59	1,301.26	2,139.00	2,139.00	837.74	61%
141	Social Security	10.07	80.64	133.00	133.00	52.36	61%
142	Medicare	2.35	18.86	31.00	31.00	12.14	61%
143	PERS	14.75	118.02	194.00	194.00	75.98	61%
145	Unemployment Insurance	0.56	4.57	7.00	7.00	2.43	65%
146	Workers' Compensation	0.28	2.28	4.00	4.00	1.72	57%
147	Insurance	96.13	673.16	1,154.00	1,154.00	480.84	58%
900	CAPITAL OUTLAY	0.00	0.00	84,000.00	84,000.00	84,000.00	0%
	Account Total:	286.73	2,198.79	87,662.00	87,662.00	85,463.21	3%
	Account Group Total:	286.73	2,198.79	87,662.00	87,662.00	85,463.21	3%
	Fund Total:	286.73	2,198.79	87,662.00	87,662.00	85,463.21	3%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 12 of 23  
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2810 POLICE PENSION & TRAINING (3RD CLASS CITIES)						
520000 OTHER FINANCING USES						
521000 INTERFUND OPERATING TRANSFERS OUT						
823 Transfer to General Fund	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
Account Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
Account Group Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
Fund Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
2940 CDBG HOUSING FUND						
470000 HOUSING, COMMUNITY & ECONOMIC						
470240 HOUSING REHABILITATION						
750 Rehabilitation	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
Account Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
Account Group Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
Fund Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
2991 AMERICAN RESCUE PLAN ACT (ARPA) RECOVERY FUNDS						
520000 OTHER FINANCING USES						
521000 INTERFUND OPERATING TRANSFERS OUT						
820 Transfer to Other Funds	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
Account Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
Account Group Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
Fund Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
4000 CAPITAL PROJECTS FUND						
430000 PUBLIC WORKS						
430200 ROAD & STREET MAINTENANCE						
900 CAPITAL OUTLAY	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
Account Total:	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
Account Group Total:	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
Fund Total:	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
5210 WATER UTILITY						
410000 GENERAL GOVERNMENT						

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26Page: 13 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 WATER UTILITY							
410530 AUDIT (1/4)							
	350 Professional Services	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Group Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
420000 PUBLIC SAFETY							
	420100 24/7 Dispatching Services						
	300 Purchased Services	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Group Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
430000 PUBLIC WORKS							
430500 WATER OPERATING							
	100 Regular Wages	10,910.18	84,724.24	139,323.00	139,323.00	54,598.76	61%
	120 Overtime-Regular	941.32	11,743.64	14,729.00	14,729.00	2,985.36	80%
	141 Social Security	734.63	5,979.96	9,551.00	9,551.00	3,571.04	63%
	142 Medicare	171.82	1,398.50	2,234.00	2,234.00	835.50	63%
	143 PERS	1,074.96	8,749.65	13,972.00	13,972.00	5,222.35	63%
	145 Unemployment Insurance	41.47	337.52	539.00	539.00	201.48	63%
	146 Workers' Compensation	532.05	4,315.89	6,765.00	6,765.00	2,449.11	64%
	147 Insurance	5,378.67	37,793.10	65,066.00	65,066.00	27,272.90	58%
	200 Supplies	2,688.00	31,785.44	75,000.00	75,000.00	43,214.56	42%
	220 Clothing Allowance (1/4)	13.50	250.91	378.00	378.00	127.09	66%
	230 Fuel	1,000.00	6,137.70	17,000.00	17,000.00	10,862.30	36%
	300 Purchased Services	4,105.09	86,872.60	45,000.00	45,000.00	-41,872.60	193%
	323 ArcGIS & GPS Mapping	0.00	0.00	1,243.00	1,243.00	1,243.00	0%
	341 City Bills (wtr,swr,garb)	67.24	469.54	708.00	708.00	238.46	66%
	342 Utility-Electric	7,685.73	53,305.44	80,000.00	80,000.00	26,694.56	67%
	343 Utility-Gas	517.34	1,214.38	3,000.00	3,000.00	1,785.62	40%
	344 Telephone	88.06	1,079.76	1,300.00	1,300.00	220.24	83%
	350 Professional Services	0.00	3,743.00	0.00	0.00	-3,743.00	0%
	369 Repairs & Maintenance	0.00	0.00	15,000.00	15,000.00	15,000.00	0%
	370 Travel & Education	0.00	1,868.68	2,500.00	2,500.00	631.32	75%
	Account Total:	35,950.06	341,769.95	493,308.00	493,308.00	151,538.05	69%
430501 WATER OPERATING-CAPITAL OUTLAY							
	900 CAPITAL OUTLAY	0.00	0.00	35,000.00	35,000.00	35,000.00	0%
	950 Construction	65,000.00	240,541.02	750,000.00	750,000.00	509,458.98	32%
	Account Total:	65,000.00	240,541.02	785,000.00	785,000.00	544,458.98	31%
430511 WATER ADMIN-COUNCIL							
	100 Regular Wages	901.20	7,209.60	11,716.00	11,716.00	4,506.40	62%
	141 Social Security	46.60	382.12	722.00	722.00	339.88	53%
	142 Medicare	10.90	89.38	169.00	169.00	79.62	53%
	143 PERS	27.24	217.92	354.00	354.00	136.08	62%
	146 Workers' Compensation	4.20	33.60	56.00	56.00	22.40	60%
	147 Insurance	3,193.96	22,357.72	41,531.00	41,531.00	19,173.28	54%
	200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
	300 Purchased Services	25.00	25.00	362.00	362.00	337.00	7%



02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 14 of 23  
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 WATER UTILITY						
Account Total:	4,209.10	30,315.34	54,960.00	54,960.00	24,644.66	55%
430512 WATER ADMIN-MAYOR						
100 Regular Wages	347.55	347.55	4,518.00	4,518.00	4,170.45	8%
141 Social Security	21.54	21.54	280.00	280.00	258.46	8%
142 Medicare	5.04	5.04	66.00	66.00	60.96	8%
146 Workers' Compensation	1.64	1.64	21.00	21.00	19.36	8%
147 Insurance	576.81	576.81	6,922.00	6,922.00	6,345.19	8%
344 Telephone	6.96	48.72	84.00	84.00	35.28	58%
Account Total:	959.54	1,001.30	11,891.00	11,891.00	10,889.70	8%
430513 WATER ADMIN-LEGAL SERVICES						
350 Professional Services	875.00	6,125.00	20,000.00	20,000.00	13,875.00	31%
370 Travel & Education	9.42	9.42	0.00	0.00	-9.42	0%
Account Total:	884.42	6,134.42	20,000.00	20,000.00	13,865.58	31%
430514 NEWSLETTER (1/4)						
310 Postage	0.00	0.00	467.00	467.00	467.00	0%
Account Total:	0.00	0.00	467.00	467.00	467.00	0%
430520 NEW CITY HALL-OPERATIONS						
200 Supplies	41.25	192.00	254.00	254.00	62.00	76%
341 City Bills (wtr,swr,garb)	55.79	390.53	700.00	700.00	309.47	56%
342 Utility-Electric	54.94	385.07	700.00	700.00	314.93	55%
343 Utility-Gas	99.58	219.34	700.00	700.00	480.66	31%
390 Other Contracted Services	75.00	525.00	900.00	900.00	375.00	58%
Account Total:	326.56	1,711.94	3,254.00	3,254.00	1,542.06	53%
430570 WATER CUSTOMER ACCOUNTING & COLLECTION						
100 Regular Wages	9,044.45	72,298.01	117,667.00	117,667.00	45,368.99	61%
120 Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
141 Social Security	553.97	4,443.64	7,413.00	7,413.00	2,969.36	60%
142 Medicare	129.56	1,039.27	1,734.00	1,734.00	694.73	60%
143 PERS	820.29	6,568.72	10,845.00	10,845.00	4,276.28	61%
145 Unemployment Insurance	31.65	253.52	418.00	418.00	164.48	61%
146 Workers' Compensation	30.65	245.47	404.00	404.00	158.53	61%
147 Insurance	2,788.44	19,517.04	33,456.00	33,456.00	13,938.96	58%
200 Supplies	90.24	1,640.06	1,585.00	1,585.00	-55.06	103%
215 Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300 Purchased Services	263.58	11,117.15	13,000.00	13,000.00	1,882.85	86%
310 Postage	158.22	1,241.69	2,000.00	2,000.00	758.31	62%
344 Telephone	39.40	275.80	544.00	544.00	268.20	51%
370 Travel & Education	0.00	0.00	270.00	270.00	270.00	0%
900 CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
Account Total:	13,950.45	118,767.00	197,543.00	197,543.00	78,776.00	60%
Account Group Total:	121,280.13	740,240.97	1,566,423.00	1,566,423.00	826,182.03	47%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 15 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210	WATER UTILITY						
490000	OTHER PAYMENTS						
490207	SRF REV BOND-2008 DNRC2 WATER						
610	Principal	0.00	10,000.00	10,000.00	10,000.00	0.00	100%
620	Interest	0.00	1,125.00	1,950.00	1,950.00	825.00	58%
	Account Total:	0.00	11,125.00	11,950.00	11,950.00	825.00	93%
490209	SRF REV BOND-2010 WATER						
610	Principal	0.00	28,000.00	18,000.00	18,000.00	-10,000.00	156%
620	Interest	0.00	3,712.50	1,000.00	1,000.00	-2,712.50	371%
	Account Total:	0.00	31,712.50	19,000.00	19,000.00	-12,712.50	167%
490211	USDA RD-2015 MULTIMODAL						
610	Principal	33,052.00	65,535.44	66,000.00	66,000.00	464.56	99%
620	Interest	60,577.00	121,722.56	121,161.00	121,161.00	-561.56	100%
	Account Total:	93,629.00	187,258.00	187,161.00	187,161.00	-97.00	100%
490217	WRF REV BOND-2021B WATER						
610	Principal	0.00	23,000.00	24,000.00	24,000.00	1,000.00	96%
620	Interest	0.00	11,387.50	12,000.00	12,000.00	612.50	95%
	Account Total:	0.00	34,387.50	36,000.00	36,000.00	1,612.50	96%
	Account Group Total:	93,629.00	264,483.00	254,111.00	254,111.00	-10,372.00	104%
10000	MISCELLANEOUS						
510320	TRI-CITY EQUIPMENT INTERLOCAL						
560	Contribution to Equipment	0.00	7,500.00	7,500.00	7,500.00	0.00	100%
	Account Total:	0.00	7,500.00	7,500.00	7,500.00	0.00	100%
510330	COMPREHENSIVE LIABILITY INSURANCE						
510	Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
815	Insurance Deductible	0.00	187.50	750.00	750.00	562.50	25%
	Account Total:	0.00	39,323.25	39,950.00	39,950.00	626.75	98%
	Account Group Total:	0.00	46,823.25	47,450.00	47,450.00	626.75	99%
	Fund Total:	219,819.13	1,085,917.22	1,944,984.00	1,944,984.00	859,066.78	56%
5310	SEWER UTILITY						
410000	GENERAL GOVERNMENT						
410530	AUDIT (1/4)						
350	Professional Services	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Group Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
420000	PUBLIC SAFETY						

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 16 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
420100	24/7 Dispatching Services						
300	Purchased Services	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Group Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
430000 PUBLIC WORKS							
430600	SEWER OPERATING						
100	Regular Wages	7,751.73	59,736.82	99,029.00	99,029.00	39,292.18	60%
120	Overtime-Regular	58.32	3,482.97	3,928.00	3,928.00	445.03	89%
141	Social Security	484.06	3,918.55	6,383.00	6,383.00	2,464.45	61%
142	Medicare	113.21	916.39	1,493.00	1,493.00	576.61	61%
143	PERS	708.38	5,734.03	9,338.00	9,338.00	3,603.97	61%
145	Unemployment Insurance	27.33	221.06	360.00	360.00	138.94	61%
146	Workers' Compensation	325.67	2,636.91	4,128.00	4,128.00	1,491.09	64%
147	Insurance	3,906.03	27,417.03	47,992.00	47,992.00	20,574.97	57%
200	Supplies	1,427.08	21,937.68	20,000.00	20,000.00	-1,937.68	110%
220	Clothing Allowance (1/4)	13.50	250.89	378.00	378.00	127.11	66%
230	Fuel	395.59	6,195.59	7,000.00	7,000.00	804.41	89%
300	Purchased Services	67.10	368,097.26	15,000.00	15,000.00	-353,097.26	2454%
323	ArcGIS & GPS Mapping	0.00	0.00	1,243.00	1,243.00	1,243.00	0%
341	City Bills (wtr,swr,garb)	67.24	469.54	900.00	900.00	430.46	52%
342	Utility-Electric	1,007.59	4,822.91	11,000.00	11,000.00	6,177.09	44%
343	Utility-Gas	414.84	892.13	2,200.00	2,200.00	1,307.87	41%
344	Telephone	108.76	1,224.66	1,881.00	1,881.00	656.34	65%
350	Professional Services	1,506.91	15,352.21	38,000.00	38,000.00	22,647.79	40%
369	Repairs & Maintenance	0.00	0.00	1,475.00	1,475.00	1,475.00	0%
370	Travel & Education	0.00	573.85	1,732.00	1,732.00	1,158.15	33%
	Account Total:	18,383.34	523,880.48	273,460.00	273,460.00	-250,420.48	192%
430601 SEWER OPERATING-CAPITAL OUTLAY							
300	Purchased Services	0.00	120.00	0.00	0.00	-120.00	0%
900	CAPITAL OUTLAY	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
950	Construction	0.00	19,855.00	2,000,000.00	2,000,000.00	1,980,145.00	1%
	Account Total:	0.00	19,975.00	2,025,000.00	2,025,000.00	2,005,025.00	1%
430611 SEWER ADMIN-COUNCIL							
100	Regular Wages	901.20	7,209.60	11,716.00	11,716.00	4,506.40	62%
141	Social Security	46.60	382.12	722.00	722.00	339.88	53%
142	Medicare	10.90	89.38	169.00	169.00	79.62	53%
143	PERS	27.24	217.92	354.00	354.00	136.08	62%
146	Workers' Compensation	4.20	33.60	56.00	56.00	22.40	60%
147	Insurance	3,193.96	22,357.72	41,531.00	41,531.00	19,173.28	54%
200	Supplies	0.00	0.00	50.00	50.00	50.00	0%
300	Purchased Services	25.00	25.00	362.00	362.00	337.00	7%
	Account Total:	4,209.10	30,315.34	54,960.00	54,960.00	24,644.66	55%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 17 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
430612 SEWER ADMIN-MAYOR							
100	Regular Wages	347.56	347.56	4,518.00	4,518.00	4,170.44	8%
141	Social Security	21.54	21.54	280.00	280.00	258.46	8%
142	Medicare	5.04	5.04	66.00	66.00	60.96	8%
146	Workers' Compensation	1.64	1.64	21.00	21.00	19.36	8%
147	Insurance	576.83	576.83	6,922.00	6,922.00	6,345.17	8%
344	Telephone	6.96	48.72	84.00	84.00	35.28	58%
	Account Total:	959.57	1,001.33	11,891.00	11,891.00	10,889.67	8%
430613 SEWER ADMIN-LEGAL SERVICES							
350	Professional Services	875.00	6,125.00	12,000.00	12,000.00	5,875.00	51%
370	Travel & Education	9.43	9.43	500.00	500.00	490.57	2%
	Account Total:	884.43	6,134.43	12,500.00	12,500.00	6,365.57	49%
430614 NEWSLETTER (1/4)							
310	Postage	0.00	0.00	467.00	467.00	467.00	0%
	Account Total:	0.00	0.00	467.00	467.00	467.00	0%
430620 NEW CITY HALL-OPERATIONS							
200	Supplies	41.25	192.01	254.00	254.00	61.99	76%
341	City Bills (wtr,swr,garb)	55.79	390.53	750.00	750.00	359.47	52%
342	Utility-Electric	54.94	385.07	700.00	700.00	314.93	55%
343	Utility-Gas	99.58	219.34	700.00	700.00	480.66	31%
390	Other Contracted Services	75.00	525.00	900.00	900.00	375.00	58%
	Account Total:	326.56	1,711.95	3,304.00	3,304.00	1,592.05	52%
430670 SEWER CUSTOMER ACCOUNTING & COLLECTION							
100	Regular Wages	8,718.93	69,695.53	113,388.00	113,388.00	43,692.47	61%
120	Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
141	Social Security	533.78	4,282.32	7,148.00	7,148.00	2,865.68	60%
142	Medicare	124.84	1,001.52	1,672.00	1,672.00	670.48	60%
143	PERS	790.78	6,332.73	10,457.00	10,457.00	4,124.27	61%
145	Unemployment Insurance	30.50	244.34	404.00	404.00	159.66	60%
146	Workers' Compensation	30.07	240.80	396.00	396.00	155.20	61%
147	Insurance	2,595.92	18,170.46	31,149.00	31,149.00	12,978.54	58%
200	Supplies	90.24	1,640.08	1,585.00	1,585.00	-55.08	103%
215	Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300	Purchased Services	263.57	11,052.31	13,000.00	13,000.00	1,947.69	85%
310	Postage	158.23	1,241.70	2,000.00	2,000.00	758.30	62%
344	Telephone	39.40	275.80	544.00	544.00	268.20	51%
370	Travel & Education	0.00	0.00	205.00	205.00	205.00	0%
900	CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
	Account Total:	13,376.26	114,304.22	190,155.00	190,155.00	75,850.78	60%
	Account Group Total:	38,139.26	697,322.75	2,571,737.00	2,571,737.00	1,874,414.25	27%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 18 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
490000 OTHER PAYMENTS							
490208 SRF REV BOND-2010 WASTEWATER							
610	Principal	0.00	48,000.00	58,000.00	58,000.00	10,000.00	83%
620	Interest	0.00	5,141.25	8,205.00	8,205.00	3,063.75	63%
Account Total:		0.00	53,141.25	66,205.00	66,205.00	13,063.75	80%
490211 USDA RD-2015 MULTIMODAL							
610	Principal	14,444.00	28,155.14	29,000.00	29,000.00	844.86	97%
620	Interest	25,768.00	52,268.86	51,424.00	51,424.00	-844.86	102%
Account Total:		40,212.00	80,424.00	80,424.00	80,424.00	0.00	100%
490212 SRF REV BOND-2017 WASTEWATER							
610	Principal	0.00	16,000.00	16,000.00	16,000.00	0.00	100%
620	Interest	0.00	5,825.00	6,225.00	6,225.00	400.00	94%
Account Total:		0.00	21,825.00	22,225.00	22,225.00	400.00	98%
490214 SRF REV BOND-2017 WASTEWATER LOAN 2							
610	Principal	0.00	50,000.00	50,000.00	50,000.00	0.00	100%
620	Interest	0.00	38,612.50	38,613.00	38,613.00	0.50	100%
Account Total:		0.00	88,612.50	88,613.00	88,613.00	0.50	100%
490215 SRF REV BOND-2017 WASTEWATER LOAN 3							
610	Principal	0.00	20,000.00	21,000.00	21,000.00	1,000.00	95%
620	Interest	0.00	16,600.00	16,600.00	16,600.00	0.00	100%
Account Total:		0.00	36,600.00	37,600.00	37,600.00	1,000.00	97%
490216 SRF REV BOND-2017 WASTEWATER LOAN 4							
610	Principal	0.00	24,000.00	25,000.00	25,000.00	1,000.00	96%
620	Interest	0.00	9,900.00	11,000.00	11,000.00	1,100.00	90%
Account Total:		0.00	33,900.00	36,000.00	36,000.00	2,100.00	94%
Account Group Total:		40,212.00	314,502.75	331,067.00	331,067.00	16,564.25	95%
510000 MISCELLANEOUS							
510320 TRI-CITY EQUIPMENT INTERLOCAL							
560	Contribution to Equipment	0.00	7,500.00	7,500.00	7,500.00	0.00	100%
Account Total:		0.00	7,500.00	7,500.00	7,500.00	0.00	100%
510330 COMPREHENSIVE LIABILITY INSURANCE							
510	Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
815	Insurance Deductible	0.00	187.50	750.00	750.00	562.50	25%
Account Total:		0.00	39,323.25	39,950.00	39,950.00	626.75	98%
Account Group Total:		0.00	46,823.25	47,450.00	47,450.00	626.75	99%
Fund Total:		83,261.26	1,093,018.75	3,027,254.00	3,027,254.00	1,934,235.25	36%

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 19 of 23

Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY							
410000 GENERAL GOVERNMENT							
410530 AUDIT (1/4)							
	350 Professional Services	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	Account Group Total:	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
420000 PUBLIC SAFETY							
420100 24/7 Dispatching Services							
	300 Purchased Services	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
	Account Group Total:	4,910.00	34,370.00	60,000.00	60,000.00	25,630.00	57%
430000 PUBLIC WORKS							
430811 SOLID WASTE ADMIN-COUNCIL							
	100 Regular Wages	901.20	7,209.60	11,716.00	11,716.00	4,506.40	62%
	141 Social Security	46.60	382.12	722.00	722.00	339.88	53%
	142 Medicare	10.90	89.38	169.00	169.00	79.62	53%
	143 PERS	27.24	217.92	354.00	354.00	136.08	62%
	146 Workers' Compensation	4.20	33.60	56.00	56.00	22.40	60%
	147 Insurance	3,193.96	22,357.72	41,531.00	41,531.00	19,173.28	54%
	200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
	300 Purchased Services	25.00	25.00	362.00	362.00	337.00	7%
	Account Total:	4,209.10	30,315.34	54,960.00	54,960.00	24,644.66	55%
430812 SOLID WASTE ADMIN-MAYOR							
	100 Regular Wages	347.56	347.56	4,518.00	4,518.00	4,170.44	8%
	141 Social Security	21.54	21.54	280.00	280.00	258.46	8%
	142 Medicare	5.04	5.04	66.00	66.00	60.96	8%
	146 Workers' Compensation	1.64	1.64	21.00	21.00	19.36	8%
	147 Insurance	576.83	576.83	6,922.00	6,922.00	6,345.17	8%
	344 Telephone	6.96	48.72	84.00	84.00	35.28	58%
	Account Total:	959.57	1,001.33	11,891.00	11,891.00	10,889.67	8%
430813 SOLID WASTE ADMIN-LEGAL SERVICES							
	350 Professional Services	875.00	6,125.00	12,000.00	12,000.00	5,875.00	51%
	370 Travel & Education	9.43	9.43	0.00	0.00	-9.43	0%
	Account Total:	884.43	6,134.43	12,000.00	12,000.00	5,865.57	51%
430814 NEWSLETTER (1/4)							
	310 Postage	0.00	0.00	600.00	600.00	600.00	0%
	Account Total:	0.00	0.00	600.00	600.00	600.00	0%
430820 NEW CITY HALL-OPERATIONS							
	200 Supplies	41.25	192.00	254.00	254.00	62.00	76%
	341 City Bills (wtr,swr,garb)	55.79	390.53	700.00	700.00	309.47	56%
	342 Utility-Electric	54.94	384.99	700.00	700.00	315.01	55%
	343 Utility-Gas	99.56	219.28	700.00	700.00	480.72	31%
	390 Other Contracted Services	75.00	525.00	900.00	900.00	375.00	58%
	Account Total:	326.54	1,711.80	3,254.00	3,254.00	1,542.20	53%



02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 20 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY							
430830	GARBAGE COLLECTION						
100	Regular Wages	2,964.64	25,026.23	37,768.00	37,768.00	12,741.77	66%
120	Overtime-Regular	16.05	332.20	1,964.00	1,964.00	1,631.80	17%
141	Social Security	184.78	1,572.19	2,463.00	2,463.00	890.81	64%
142	Medicare	43.21	367.67	576.00	576.00	208.33	64%
143	PERS	270.34	2,300.00	3,604.00	3,604.00	1,304.00	64%
145	Unemployment Insurance	10.46	88.80	139.00	139.00	50.20	64%
146	Workers' Compensation	92.20	814.87	1,219.00	1,219.00	404.13	67%
147	Insurance	776.87	5,468.13	6,922.00	6,922.00	1,453.87	79%
200	Supplies	2,753.47	12,483.41	30,000.00	30,000.00	17,516.59	42%
220	Clothing Allowance (1/4)	13.50	135.23	0.00	0.00	-135.23	0%
230	Fuel	972.14	5,519.06	11,000.00	11,000.00	5,480.94	50%
260	Safety Equipment (1/4)	0.00	0.00	500.00	500.00	500.00	0%
300	Purchased Services	1,939.38	7,667.22	8,000.00	8,000.00	332.78	96%
323	ArcGIS & GPS Mapping	0.00	0.00	1,218.00	1,218.00	1,218.00	0%
341	City Bills (wtr,swr,garb)	52.24	364.54	543.00	543.00	178.46	67%
342	Utility-Electric	179.40	1,077.28	2,000.00	2,000.00	922.72	54%
343	Utility-Gas	414.83	892.11	2,500.00	2,500.00	1,607.89	36%
344	Telephone	23.18	162.26	203.00	203.00	40.74	80%
	Account Total:	10,706.69	64,271.20	110,619.00	110,619.00	46,347.80	58%
430831	GARBAGE COLLECTION-CAPITAL OUTLAY						
900	CAPITAL OUTLAY	0.00	0.00	745,000.00	745,000.00	745,000.00	0%
	Account Total:	0.00	0.00	745,000.00	745,000.00	745,000.00	0%
430840	LANDFILL						
100	Regular Wages	14,128.65	110,239.47	180,123.00	180,123.00	69,883.53	61%
120	Overtime-Regular	81.83	938.18	1,964.00	1,964.00	1,025.82	48%
141	Social Security	880.86	6,891.94	11,289.00	11,289.00	4,397.06	61%
142	Medicare	206.03	1,611.81	2,640.00	2,640.00	1,028.19	61%
143	PERS	1,288.91	10,083.82	16,515.00	16,515.00	6,431.18	61%
145	Unemployment Insurance	49.74	388.99	637.00	637.00	248.01	61%
146	Workers' Compensation	570.81	4,436.35	7,146.00	7,146.00	2,709.65	62%
147	Insurance	6,444.36	45,027.54	78,448.00	78,448.00	33,420.46	57%
200	Supplies	7,001.44	40,008.68	25,000.00	25,000.00	-15,008.68	160%
220	Clothing Allowance (1/4)	0.00	115.67	378.00	378.00	262.33	31%
230	Fuel	0.00	7,671.23	25,000.00	25,000.00	17,328.77	31%
300	Purchased Services	70.69	21,027.29	25,000.00	25,000.00	3,972.71	84%
341	City Bills (wtr,swr,garb)	15.00	105.00	165.00	165.00	60.00	64%
342	Utility-Electric	49.72	314.08	1,500.00	1,500.00	1,185.92	21%
343	Utility-Gas	362.60	862.00	2,500.00	2,500.00	1,638.00	34%
344	Telephone	0.00	463.34	196.00	196.00	-267.34	236%
350	Professional Services	0.00	9,641.66	15,000.00	15,000.00	5,358.34	64%
369	Repairs & Maintenance	0.00	0.00	5,090.00	5,090.00	5,090.00	0%
581	Landfill Trust Deposit with	0.00	0.00	30,000.00	30,000.00	30,000.00	0%
	Account Total:	31,150.64	259,827.05	428,591.00	428,591.00	168,763.95	61%

02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 21 of 23  
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY						
430841 LANDFILL-CAPITAL OUTLAY						
900 CAPITAL OUTLAY	0.00	644,950.00	0.00	0.00	-644,950.00	0%
Account Total:	0.00	644,950.00	0.00	0.00	-644,950.00	0%
430870 SOLID WASTE CUSTOMER ACCOUNTING & COLLECTION						
100 Regular Wages	9,041.06	72,279.82	117,667.00	117,667.00	45,387.18	61%
120 Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
141 Social Security	553.77	4,442.49	7,413.00	7,413.00	2,970.51	60%
142 Medicare	129.51	1,039.01	1,734.00	1,734.00	694.99	60%
143 PERS	819.98	6,567.06	10,845.00	10,845.00	4,277.94	61%
145 Unemployment Insurance	31.64	253.45	418.00	418.00	164.55	61%
146 Workers' Compensation	30.64	245.45	404.00	404.00	158.55	61%
147 Insurance	2,786.68	19,510.48	33,456.00	33,456.00	13,945.52	58%
200 Supplies	90.25	1,640.09	1,474.00	1,474.00	-166.09	111%
215 Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300 Purchased Services	263.59	13,514.66	17,000.00	17,000.00	3,485.34	79%
310 Postage	158.23	1,241.72	1,557.00	1,557.00	315.28	80%
344 Telephone	39.40	275.80	544.00	544.00	268.20	51%
370 Travel & Education	0.00	0.00	205.00	205.00	205.00	0%
900 CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
Account Total:	13,944.75	121,136.66	200,924.00	200,924.00	79,787.34	60%
Account Group Total:	62,181.72	1,129,347.81	1,567,839.00	1,567,839.00	438,491.19	72%
490000 OTHER PAYMENTS						
490521 CATERPILLAR LOAN						
610 Principal	0.00	67,574.30	70,480.00	70,480.00	2,905.70	96%
620 Interest	0.00	2,905.70	3,500.00	3,500.00	594.30	83%
Account Total:	0.00	70,480.00	73,980.00	73,980.00	3,500.00	95%
490532 1989 ROLLOFF TRUCK (INTERNATIONAL)						
620 Interest	0.00	0.00	45,000.00	45,000.00	45,000.00	0%
Account Total:	0.00	0.00	45,000.00	45,000.00	45,000.00	0%
490534 2022 GARBAGE TRUCK (PETERBILT)						
610 Principal	0.00	53,842.68	53,000.00	53,000.00	-842.68	102%
620 Interest	0.00	3,543.06	5,000.00	5,000.00	1,456.94	71%
Account Total:	0.00	57,385.74	58,000.00	58,000.00	614.26	99%
490535 LANDFILL COMPACTOR (TANA)						
610 Principal	36,758.23	36,758.23	0.00	0.00	-36,758.23	0%
620 Interest	7,464.33	7,464.33	0.00	0.00	-7,464.33	0%
Account Total:	44,222.56	44,222.56	0.00	0.00	-44,222.56	0%
Account Group Total:	44,222.56	172,088.30	176,980.00	176,980.00	4,891.70	97%
510000 MISCELLANEOUS						



02/12/26  
07:30:48

CITY OF SHELBY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26

Page: 22 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY							
510330 COMPREHENSIVE LIABILITY INSURANCE							
510	Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,500.00	39,500.00	364.25	99%
815	Insurance Deductible	0.00	187.50	750.00	750.00	562.50	25%
	Account Total:	0.00	39,323.25	40,250.00	40,250.00	926.75	98%
	Account Group Total:	0.00	39,323.25	40,250.00	40,250.00	926.75	98%
	Fund Total:	111,314.28	1,375,129.36	1,862,069.00	1,862,069.00	486,939.64	74%
5720 STORM DRAINAGE							
430000 PUBLIC WORKS							
430246 STORM DRAINAGE							
200	Supplies	0.00	2,256.63	0.00	0.00	-2,256.63	0%
300	Purchased Services	0.00	7,853.88	5,464.00	5,464.00	-2,389.88	144%
350	Professional Services	0.00	1,458.75	0.00	0.00	-1,458.75	0%
802	Refunds	0.00	0.00	10.00	10.00	10.00	0%
950	Construction	0.00	2,454.77	300,000.00	300,000.00	297,545.23	1%
	Account Total:	0.00	14,024.03	305,474.00	305,474.00	291,449.97	5%
	Account Group Total:	0.00	14,024.03	305,474.00	305,474.00	291,449.97	5%
490000 OTHER PAYMENTS							
490213 SRF-14704 Rev Bond-Stormwater							
610	Principal	0.00	104,000.00	105,000.00	105,000.00	1,000.00	99%
620	Interest	0.00	79,100.00	79,500.00	79,500.00	400.00	99%
	Account Total:	0.00	183,100.00	184,500.00	184,500.00	1,400.00	99%
	Account Group Total:	0.00	183,100.00	184,500.00	184,500.00	1,400.00	99%
	Fund Total:	0.00	197,124.03	489,974.00	489,974.00	292,849.97	40%
7030 HOUSING FUND							
470000 HOUSING, COMMUNITY & ECONOMIC							
470000 HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT							
200	Supplies	0.00	73,806.26	0.00	0.00	-73,806.26	0%
900	CAPITAL OUTLAY	10,801.50	172,937.12	950,000.00	950,000.00	777,062.88	18%
	Account Total:	10,801.50	246,743.38	950,000.00	950,000.00	703,256.62	26%
	Account Group Total:	10,801.50	246,743.38	950,000.00	950,000.00	703,256.62	26%
	Fund Total:	10,801.50	246,743.38	950,000.00	950,000.00	703,256.62	26%

02/12/26

07:30:48

## CITY OF SHELBY

Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 1 / 26Page: 23 of 23  
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
7060 SHELBY ENERGY SHARE							
450000 SOCIAL & ECONOMIC SERVICES							
450138 ENERGY SHARE							
	710 Direct Relief	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Account Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Account Group Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Fund Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
7061 LOCAL DISASTER RELIEF							
420000 PUBLIC SAFETY							
420760 LOCAL DISASTER RELIEF							
	710 Direct Relief	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Account Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Account Group Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Fund Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)							
600000 CULTURE AND RECREATION							
460301 COMMUNITY CONTRIBUTIONS							
	701 TBID CONTRIBUTIONS	0.00	48,627.06	150,000.00	150,000.00	101,372.94	32%
	Account Total:	0.00	48,627.06	150,000.00	150,000.00	101,372.94	32%
	Account Group Total:	0.00	48,627.06	150,000.00	150,000.00	101,372.94	32%
	Fund Total:	0.00	48,627.06	150,000.00	150,000.00	101,372.94	32%
	Grand Total:	568,766.28	5,905,978.46	15,514,623.00	15,514,623.00	9,608,644.54	38%

02/12/26

07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 1 of 10  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
1000 GENERAL						
310000 TAXES						
311010	Real Prop-Current	111,794.88	444,730.30	720,000.00	275,269.70	62 %
311021	Mobile Home-Current	0.00	925.88	1,500.00	574.12	62 %
311022	Pers Prop-Current	0.00	18,463.26	20,000.00	1,536.74	92 %
311040	Centrally Assessed	130.14	49,565.60	55,000.00	5,434.40	90 %
311510	Real Prop-Delinquent	511.83	10,341.20	90,000.00	79,658.80	11 %
311521	Mobile Home-Delinquent	0.00	1,728.85	150.00	-1,578.85	*** %
311522	Pers Prop-Delinquent	0.00	7.26	0.00	-7.26	%
312000	Pen & Int on Delinq & Protested Taxes	78.17	2,669.20	4,000.00	1,330.80	67 %
314140	Local Option Tax	7,259.43	49,780.03	81,000.00	31,219.97	61 %
	Account Group Total:	119,774.45	578,211.58	971,650.00	393,438.42	60 %
320000 LICENSES AND PERMITS						
322010	Alcoholic Beverage Licenses	312.48	2,137.44	3,500.00	1,362.56	61 %
322020	Business Licenses/Permits	25.00	1,418.75	5,200.00	3,781.25	27 %
322030	Itinerant & Transient Licenses	0.00	25.00	0.00	-25.00	%
323010	Building Permits & Related Permits	0.00	184.00	0.00	-184.00	%
323030	Dog Lic/Pnd Fees/Rabies Shots	2,870.00	3,202.00	4,500.00	1,298.00	71 %
	Account Group Total:	3,207.48	6,967.19	13,200.00	6,232.81	53 %
330000 INTERGOVERNMENTAL REVENUES						
331092	Recycling Program Grant	0.00	180.90	1,700.00	1,519.10	11 %
334125	Fish, Wildlife & Parks Grant	0.00	0.00	80,000.00	80,000.00	0 %
335040	Gasoline Tax Apportionment	18,744.21	131,442.30	210,000.00	78,557.70	63 %
335065	Oil & Gas Distribution	6.63	6,302.79	10,000.00	3,697.21	63 %
335110	Permit-Live Card Game Table	0.00	150.00	0.00	-150.00	%
335120	Permits-Video Gaming Machine	150.00	9,250.00	10,000.00	750.00	93 %
335230	State Entitlement Share	0.00	289,984.08	595,000.00	305,015.92	49 %
338001	Toole Cty for Fire Department	0.00	24,600.00	49,200.00	24,600.00	50 %
338002	School Dist #14 - NW ballfield at Shel-oolle	0.00	1,000.00	1,000.00	0.00	100 %
	Account Group Total:	18,900.84	462,910.07	956,900.00	493,989.93	48 %
340000 CHARGES FOR SERVICES						
343010	Street Charges for Services	0.00	30.00	0.00	-30.00	%
346010	Civic Center User Fees	361.50	2,361.50	5,000.00	2,638.50	47 %
346012	Recreation Passes	3,452.50	21,794.00	55,000.00	33,206.00	40 %
346030	Swimming Pool User Fees	0.00	2,552.00	4,000.00	1,448.00	64 %
346041	Williamson Park Camping Fees	0.00	1,078.48	1,000.00	-78.48	108 %
346042	Lake Shel-oolle Camping Fees	0.00	8,925.25	13,000.00	4,074.75	69 %
	Account Group Total:	3,814.00	36,741.23	78,000.00	41,258.77	47 %
350000 FINES AND FORFEITURES						
351030	Fines & Forfeitures	1,526.00	10,804.00	17,000.00	6,196.00	64 %
	Account Group Total:	1,526.00	10,804.00	17,000.00	6,196.00	64 %
360000 MISCELLANEOUS REVENUE						
361003	Land Rental-Industrial Park	0.00	5,454.42	13,000.00	7,545.58	42 %
361008	Historic City Hall & Land Rent-Chamber of	0.00	0.00	3,600.00	3,600.00	0 %
362002	Miscellaneous	30.00	2,630.69	50,000.00	47,369.31	5 %
362004	MRE/SG Capital Credit	0.00	2,228.69	10,000.00	7,771.31	22 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 2 of 10  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
1000 GENERAL						
	362005 Weed Abatement	0.00	0.00	2,000.00	2,000.00	0 %
	363040 Special Assessments-P&I (Penalty &	0.00	0.00	250.00	250.00	0 %
	Account Group Total:	30.00	10,313.80	78,850.00	68,536.20	13 %
370000 INVESTMENT AND ROYALTY EARNINGS						
	371010 Interest Earnings	164.48	1,510.33	22,000.00	20,489.67	7 %
	Account Group Total:	164.48	1,510.33	22,000.00	20,489.67	7 %
380000 OTHER FINANCING SOURCES						
	383006 Transfer In from other funds	0.00	0.00	98,000.00	98,000.00	0 %
	Account Group Total:	0.00	0.00	98,000.00	98,000.00	0 %
	Fund Total:	147,417.25	1,107,458.20	2,235,600.00	1,128,141.80	50 %
2175 REGIONAL PORT AUTHORITY (NETA)						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	1.27	0.00	-1.27	%
	Account Group Total:	0.00	1.27	0.00	-1.27	%
	Fund Total:	0.00	1.27	0.00	-1.27	%
2190 COMPREHENSIVE LIABILITY						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	23.95	0.00	-23.95	%
	311521 Mobile Home-Delinquent	0.00	12.48	0.00	-12.48	%
	311522 Pers Prop-Delinquent	0.00	0.10	0.00	-0.10	%
	312000 Pen & Int on Delinq & Protested Taxes	0.00	14.43	0.00	-14.43	%
	Account Group Total:	0.00	50.96	0.00	-50.96	%
330000 INTERGOVERNMENTAL REVENUES						
	335230 State Entitlement Share	0.00	3,152.00	6,000.00	2,848.00	53 %
	Account Group Total:	0.00	3,152.00	6,000.00	2,848.00	53 %
360000 MISCELLANEOUS REVENUE						
	362002 Miscellaneous	0.00	0.00	7,400.00	7,400.00	0 %
	Account Group Total:	0.00	0.00	7,400.00	7,400.00	0 %
	Fund Total:	0.00	3,202.96	13,400.00	10,197.04	24 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 3 of 10  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
2260 DISASTER-FLOOD WLSMN PARK						
310000 TAXES						
311010	Real Prop-Current	800.21	3,309.42	7,000.00	3,690.58	47 %
311021	Mobile Home-Current	0.00	8.95	0.00	-8.95	%
311022	Pers Prop-Current	0.00	178.60	0.00	-178.60	%
311040	Centrally Assessed	0.93	370.66	0.00	-370.66	%
311510	Real Prop-Delinquent	4.95	96.81	500.00	403.19	19 %
311521	Mobile Home-Delinquent	0.00	14.28	0.00	-14.28	%
311522	Pers Prop-Delinquent	0.00	0.06	0.00	-0.06	%
312000	Pen & Int on Delinq & Protested Taxes	0.68	22.02	0.00	-22.02	%
	Account Group Total:	806.77	4,000.80	7,500.00	3,499.20	53 %
	Fund Total:	806.77	4,000.80	7,500.00	3,499.20	53 %
2310 TAX INCREMENT FINANCING DISTRICT (TIFD)						
310000 TAXES						
312000	Pen & Int on Delinq & Protested Taxes	0.00	49.95	0.00	-49.95	%
	Account Group Total:	0.00	49.95	0.00	-49.95	%
360000 MISCELLANEOUS REVENUE						
361003	Land Rental-Industrial Park	2,500.00	16,402.20	0.00	-16,402.20	%
363010	Maint. Assess-Current	7,806.92	244,977.68	180,000.00	-64,977.68	136 %
363510	Maint. Assess-Delinquent	0.00	0.00	50,000.00	50,000.00	0 %
	Account Group Total:	10,306.92	261,379.88	230,000.00	-31,379.88	114 %
	Fund Total:	10,306.92	261,429.83	230,000.00	-31,429.83	114 %
2350 LOCAL GOVERNMENT REVIEW						
310000 TAXES						
311010	Real Prop-Current	0.00	1,023.26	4,000.00	2,976.74	26 %
311021	Mobile Home-Current	0.00	18.90	0.00	-18.90	%
311022	Pers Prop-Current	0.00	376.85	0.00	-376.85	%
311040	Centrally Assessed	0.00	128.82	0.00	-128.82	%
311510	Real Prop-Delinquent	10.45	132.96	0.00	-132.96	%
312000	Pen & Int on Delinq & Protested Taxes	0.94	22.38	0.00	-22.38	%
	Account Group Total:	11.39	1,703.17	4,000.00	2,296.83	43 %
	Fund Total:	11.39	1,703.17	4,000.00	2,296.83	43 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 4 of 10  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
2370 P.E.R.S.-EMPLOYER CONTRIBUTION						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	25.08	0.00	-25.08	0%
	311521 Mobile Home-Delinquent	0.00	20.15	0.00	-20.15	0%
	311522 Pers Prop-Delinquent	0.00	0.16	0.00	-0.16	0%
	312000 Pen & Int on Delinq & Protested Taxes	0.00	22.84	0.00	-22.84	0%
	Account Group Total:	0.00	68.23	0.00	-68.23	0%
330000 INTERGOVERNMENTAL REVENUES						
	335230 State Entitlement Share	0.00	6,304.00	12,000.00	5,696.00	53 %
	Account Group Total:	0.00	6,304.00	12,000.00	5,696.00	53 %
	Fund Total:	0.00	6,372.23	12,000.00	5,627.77	53 %
2371 HEALTH INSURANCE-EMPLOYER CONTRIBUTION						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	33.94	0.00	-33.94	0%
	311521 Mobile Home-Delinquent	0.00	38.34	0.00	-38.34	0%
	311522 Pers Prop-Delinquent	0.00	0.31	0.00	-0.31	0%
	312000 Pen & Int on Delinq & Protested Taxes	0.00	45.00	0.00	-45.00	0%
	Account Group Total:	0.00	117.59	0.00	-117.59	0%
330000 INTERGOVERNMENTAL REVENUES						
	335230 State Entitlement Share	0.00	15,760.00	32,000.00	16,240.00	49 %
	Account Group Total:	0.00	15,760.00	32,000.00	16,240.00	49 %
	Fund Total:	0.00	15,877.59	32,000.00	16,122.41	50 %
2372 PERMISSIVE MEDICAL LEVY						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	23.37	0.00	-23.37	0%
	311521 Mobile Home-Delinquent	0.00	49.71	0.00	-49.71	0%
	312000 Pen & Int on Delinq & Protested Taxes	0.00	100.61	0.00	-100.61	0%
	Account Group Total:	0.00	173.69	0.00	-173.69	0%
	Fund Total:	0.00	173.69	0.00	-173.69	0%
2395 MARIAS VALLEY GOLF & COUNTRY CLUB						
360000 MISCELLANEOUS REVENUE						
	362002 Miscellaneous	0.00	1,200.00	1,200.00	0.00	100 %
	Account Group Total:	0.00	1,200.00	1,200.00	0.00	100 %
	Fund Total:	0.00	1,200.00	1,200.00	0.00	100 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 5 of 10  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
2396 REC FACILITIES PASS (DONATIONS)						
360000 MISCELLANEOUS REVENUE						
	365005 City Recreation Pass Donations	0.00	0.00	1,000.00	1,000.00	0 %
	Account Group Total:	0.00	0.00	1,000.00	1,000.00	0 %
	Fund Total:	0.00	0.00	1,000.00	1,000.00	0 %
2399 REVOLVING LOAN						
370000 INVESTMENT AND ROYALTY EARNINGS						
	373020 Principal on USARD	0.00	0.00	1,200.00	1,200.00	0 %
	Account Group Total:	0.00	0.00	1,200.00	1,200.00	0 %
	Fund Total:	0.00	0.00	1,200.00	1,200.00	0 %
2400 STREET LIGHTING DISTRICT NO. 35						
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	5,941.04	56,329.09	75,000.00	18,670.91	75 %
	363040 Special Assessments-P&I (Penalty &	12.00	592.44	0.00	-592.44	%
	363510 Maint. Assess-Delinquent	82.68	2,459.22	16,000.00	13,540.78	15 %
	Account Group Total:	6,035.72	59,380.75	91,000.00	31,619.25	65 %
	Fund Total:	6,035.72	59,380.75	91,000.00	31,619.25	65 %
2500 STREET MAINTENANCE DISTRICT NO. 1						
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	23,880.40	192,998.44	248,000.00	55,001.56	78 %
	363040 Special Assessments-P&I (Penalty &	44.81	1,259.83	0.00	-1,259.83	%
	363510 Maint. Assess-Delinquent	288.43	5,794.08	42,000.00	36,205.92	14 %
	Account Group Total:	24,213.64	200,052.35	290,000.00	89,947.65	69 %
	Fund Total:	24,213.64	200,052.35	290,000.00	89,947.65	69 %
2550 2012 CURE GUTTER & SIDEWALK SID						
360000 MISCELLANEOUS REVENUE						
	363030 CGS Assessments-Current	0.00	0.00	2,000.00	2,000.00	0 %
	Account Group Total:	0.00	0.00	2,000.00	2,000.00	0 %
	Fund Total:	0.00	0.00	2,000.00	2,000.00	0 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 6 of 10  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	% Received
2600 PARK MAINTENANCE DISTRICT #1						
330000 INTERGOVERNMENTAL REVENUES						
	334125 Fish, Wildlife & Parks Grant	0.00	19,540.13	0.00	-19,540.13	%
	Account Group Total:	0.00	19,540.13	0.00	-19,540.13	%
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	5,147.55	24,269.28	40,000.00	15,730.72	61 %
	363040 Special Assessments-P&I (Penalty &	3.63	99.88	0.00	-99.88	%
	363510 Maint. Assess-Delinquent	24.30	513.48	0.00	-513.48	%
	Account Group Total:	5,175.48	24,882.64	40,000.00	15,117.36	62 %
	Fund Total:	5,175.48	44,422.77	40,000.00	-4,422.77	111 %
2810 POLICE PENSION & TRAINING (3RD CLASS CITIES)						
330000 INTERGOVERNMENTAL REVENUES						
	335050 Insurance Premium Apportionment (Fire Dept)	0.00	6,509.00	6,300.00	-209.00	103 %
	Account Group Total:	0.00	6,509.00	6,300.00	-209.00	103 %
	Fund Total:	0.00	6,509.00	6,300.00	-209.00	103 %
2940 CDBG HOUSING FUND						
330000 INTERGOVERNMENTAL REVENUES						
	331010 HOME Grant	0.00	0.00	320,000.00	320,000.00	0 %
	Account Group Total:	0.00	0.00	320,000.00	320,000.00	0 %
	Fund Total:	0.00	0.00	320,000.00	320,000.00	0 %
3015 1991 SWIMMING POOL BATH HOUSE GOB						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	28.39	0.00	-28.39	%
	Account Group Total:	0.00	28.39	0.00	-28.39	%
	Fund Total:	0.00	28.39	0.00	-28.39	%
3035 2006 FIRE HALL G.O.B.						
310000 TAXES						
	311510 Real Prop-Delinquent	0.00	60.74	0.00	-60.74	%
	311521 Mobile Home-Delinquent	0.00	125.56	0.00	-125.56	%
	311522 Pers Prop-Delinquent	0.00	0.86	0.00	-0.86	%
	312000 Pen & Int on Delinq & Protested Taxes	0.00	167.43	0.00	-167.43	%
	Account Group Total:	0.00	354.59	0.00	-354.59	%



02/12/26

17:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 7 of 10  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
Fund Total:		0.00	354.59	0.00	-354.59	%
3510 1992 CURB, GUTTER & SIDEWALK SID						
360000 MISCELLANEOUS REVENUE						
	363530 CGS Assessments-Delinquent	0.00	2,026.44	0.00	-2,026.44	%
Account Group Total:		0.00	2,026.44	0.00	-2,026.44	%
Fund Total:		0.00	2,026.44	0.00	-2,026.44	%
4000 CAPITAL PROJECTS FUND						
370000 INVESTMENT AND ROYALTY EARNINGS						
	371010 Interest Earnings	30,717.78	231,700.47	425,000.00	193,299.53	55 %
Account Group Total:		30,717.78	231,700.47	425,000.00	193,299.53	55 %
Fund Total:		30,717.78	231,700.47	425,000.00	193,299.53	55 %
5210 WATER UTILITY						
330000 INTERGOVERNMENTAL REVENUES						
	334122 Renewable Resource Grant	0.00	0.00	125,000.00	125,000.00	0 %
	334991 COVID-19/Stimulus Rev-State Sources	0.00	0.00	525,000.00	525,000.00	0 %
	337100 NCMRWA GRANT	0.00	24,379.14	25,000.00	620.86	98 %
Account Group Total:		0.00	24,379.14	675,000.00	650,620.86	4 %
340000 CHARGES FOR SERVICES						
	343021 Metered Water Charges	107,984.47	862,502.10	1,470,000.00	607,497.90	59 %
	343023 Bulk Water Sales (dispenser)	507.00	1,682.00	2,500.00	818.00	67 %
	343026 Water Tapping Permit	0.00	0.00	6,000.00	6,000.00	0 %
	343027 Miscellaneous Revenue	115.00	1,300.00	10,000.00	8,700.00	13 %
	343028 Utility Billing Late Fees	703.00	4,772.63	8,000.00	3,227.37	60 %
Account Group Total:		109,309.47	870,256.73	1,496,500.00	626,243.27	58 %
360000 MISCELLANEOUS REVENUE						
	362002 Miscellaneous	0.00	11,346.53	0.00	-11,346.53	%
	362008 Water Misc/Curb Stop Repair	0.00	1,085.28	0.00	-1,085.28	%
Account Group Total:		0.00	12,431.81	0.00	-12,431.81	%
Fund Total:		109,309.47	907,067.68	2,171,500.00	1,264,432.32	42 %
5310 SEWER UTILITY						
330000 INTERGOVERNMENTAL REVENUES						
	334120 TSEP Grant	0.00	0.00	375,000.00	375,000.00	0 %
	334122 Renewable Resource Grant	0.00	56,812.60	125,000.00	68,187.40	45 %
	334991 COVID-19/Stimulus Rev-State Sources	0.00	0.00	1,500,000.00	1,500,000.00	0 %
Account Group Total:		0.00	56,812.60	2,000,000.00	1,943,187.40	3 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 8 of 10  
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
5310 SEWER UTILITY						
340000	CHARGES FOR SERVICES					
343031	Sewer Service Charges	86,408.26	638,790.51	1,200,000.00	561,209.49	53 %
343033	Sewer Tapping Permits	0.00	0.00	8,000.00	8,000.00	0 %
343037	Miscellaneous Revenue	0.00	5.00	1,000.00	995.00	1 %
343038	Utility Billing Late Fees	241.00	1,628.00	3,000.00	1,372.00	54 %
	Account Group Total:	86,649.26	640,423.51	1,212,000.00	571,576.49	53 %
360000	MISCELLANEOUS REVENUE					
361011	Pasture Lease (land by sewer lagoon)	0.00	0.00	600.00	600.00	0 %
362002	Miscellaneous	0.00	981.25	200.00	-781.25	491 %
	Account Group Total:	0.00	981.25	800.00	-181.25	123 %
380000	OTHER FINANCING SOURCES					
383006	Transfer In from other funds	0.00	379,475.00	0.00	-379,475.00	%
	Account Group Total:	0.00	379,475.00	0.00	-379,475.00	%
	Fund Total:	86,649.26	1,077,692.36	3,212,800.00	2,135,107.64	34 %
5410 SOLID WASTE UTILITY						
340000	CHARGES FOR SERVICES					
341030	Junk Vehicle Disposal	0.00	0.00	100.00	100.00	0 %
343041	Garbage Collection Charges	35,673.23	250,308.78	415,000.00	164,691.22	60 %
343042	Landfill Disposal Charges	46,796.34	521,336.77	750,000.00	228,663.23	70 %
343044	Dump Permits	0.00	4,620.00	18,000.00	13,380.00	26 %
343047	Miscellaneous Revenue	0.00	5.00	20.00	15.00	25 %
343048	Utility Billing Late Fees	241.00	1,628.00	2,600.00	972.00	63 %
	Account Group Total:	82,710.57	777,898.55	1,185,720.00	407,821.45	66 %
360000	MISCELLANEOUS REVENUE					
362002	Miscellaneous	760.07	5,320.49	9,000.00	3,679.51	59 %
	Account Group Total:	760.07	5,320.49	9,000.00	3,679.51	59 %
380000	OTHER FINANCING SOURCES					
381071	Loan/New Equipment	0.00	516,000.00	520,000.00	4,000.00	99 %
383006	Transfer In from other funds	33,701.00	154,741.57	0.00	-154,741.57	%
	Account Group Total:	33,701.00	670,741.57	520,000.00	-150,741.57	129 %
	Fund Total:	117,171.64	1,453,960.61	1,714,720.00	260,759.39	85 %
5720 STORM DRAINAGE						
340000	CHARGES FOR SERVICES					
343010	Street Charges for Services	20,279.01	138,300.20	245,000.00	106,699.80	56 %
	Account Group Total:	20,279.01	138,300.20	245,000.00	106,699.80	56 %
360000	MISCELLANEOUS REVENUE					
363010	Maint. Assess-Current	13,905.25	64,799.90	80,000.00	15,200.10	81 %

02/12/26

## CITY OF SHELBY

Page: 9 of 10

07:30:33

Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
5720 STORM DRAINAGE						
363040	Special Assessments-P&I (Penalty &	11.59	249.72	200.00	-49.72	125 %
363510	Maint. Assess-Delinquent	95.00	974.53	3,000.00	2,025.47	32 %
	Account Group Total:	14,011.84	66,024.15	83,200.00	17,175.85	79 %
	Fund Total:	34,290.85	204,324.35	328,200.00	123,875.65	62 %
7030 HOUSING FUND						
330000 INTERGOVERNMENTAL REVENUES						
331004	MT Main Street	0.00	42,783.00	50,000.00	7,217.00	86 %
	Account Group Total:	0.00	42,783.00	50,000.00	7,217.00	86 %
360000 MISCELLANEOUS REVENUE						
360000	MISCELLANEOUS REVENUE	0.00	283,837.00	575,000.00	291,163.00	49 %
	Account Group Total:	0.00	283,837.00	575,000.00	291,163.00	49 %
	Fund Total:	0.00	326,620.00	625,000.00	298,380.00	52 %
7060 SHELBY ENERGY SHARE						
370000 INVESTMENT AND ROYALTY EARNINGS						
371010	Interest Earnings	661.23	1,976.47	2,700.00	723.53	73 %
	Account Group Total:	661.23	1,976.47	2,700.00	723.53	73 %
	Fund Total:	661.23	1,976.47	2,700.00	723.53	73 %
7061 LOCAL DISASTER RELIEF						
370000 INVESTMENT AND ROYALTY EARNINGS						
371010	Interest Earnings	661.23	1,976.47	2,700.00	723.53	73 %
	Account Group Total:	661.23	1,976.47	2,700.00	723.53	73 %
	Fund Total:	661.23	1,976.47	2,700.00	723.53	73 %
7120 FIRE RELIEF						
310000 TAXES						
311510	Real Prop-Delinquent	0.00	8.28	0.00	-8.28	%
	Account Group Total:	0.00	8.28	0.00	-8.28	%
330000 INTERGOVERNMENTAL REVENUES						
335050	Insurance Premium Apportionment (Fire Dept)	0.00	6,509.00	6,500.00	-9.00	100 %
	Account Group Total:	0.00	6,509.00	6,500.00	-9.00	100 %
	Fund Total:	0.00	6,517.28	6,500.00	-17.28	100 %

02/12/26  
07:30:33

CITY OF SHELBY  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 1 / 26

Page: 10 of 10  
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)						
310000 TAXES						
	315200 TBID Assessment Collections	15,472.00	73,780.00	100,000.00	26,220.00	74 %
	Account Group Total:	15,472.00	73,780.00	100,000.00	26,220.00	74 %
	Fund Total:	15,472.00	73,780.00	100,000.00	26,220.00	74 %
	Grand Total:	588,900.63	5,999,809.72	11,876,320.00	5,876,510.28	51 %

2025 2026  
Enterprise Fund Income, Expense

2/12/2026								
	Jan-26			Feb-26			Mar-26	
<b>Water</b>		notes	<b>Water</b>		notes	<b>Water</b>		notes
Income	109,309		Income	0		Income	0	
Expenses	219,819	eng wellfield and USDA RD Loan Payment	Expenses	0		Expenses	0	
rev over/under	-110,510		rev over/under	0		rev over/under	0	
<b>Sewer</b>			<b>Sewer</b>			<b>Sewer</b>		
Income	86,649		Income	0		Income	0	
Expenses	83,261	USDA RD loan Payment	Expenses	0		Expenses	0	
rev over/under	3,388		rev over/under	0		rev over/under	0	
<b>Solid Waste</b>			<b>Solid Waste</b>			<b>Solid Waste</b>		
Income	117,172		Income	0		Income	0	
Expenses	111,314	Compactor payment	Expenses	0		Expenses	0	
rev over/under	5,857		rev over/under	0		rev over/under	0	
<b>Storm Water</b>			<b>Storm Water</b>			<b>Storm Water</b>		
Income	34,291		Income	0		Income	0	
Expenses	0		Expenses	0		Expenses	0	
rev over/under	34,291		rev over/under	0		rev over/under	0	
	Oct-25	notes		Nov-25	notes		Dec-25	notes
<b>Water</b>			<b>Water</b>			<b>Water</b>		
Income	120,083		Income	135,637		Income	113,944	
Expenses	58,504		Expenses	75,413		Expenses	113,572	borrd payments 3 payroll
rev over/under	61,579		rev over/under	60,224		rev over/under	372	
<b>Sewer</b>			<b>Sewer</b>			<b>Sewer</b>		
Income	144,603	RRG Grant 58	Income	87,734		Income	469,852	arpa funding for sludge removal
Expenses	178,425	sludge removal 129	Expenses	198,390		Expenses	276,965	sludge removal 3 payroll
rev over/under	-33,821		rev over/under	-110,655		rev over/under	192,886	
<b>Solid Waste</b>			<b>Solid Waste</b>			<b>Solid Waste</b>		
Income	613,871	Compactor loan 516	Income	122,948		Income	230,485	arpa funding for sludge disposal
Expenses	80,495		Expenses	706,810		Expenses	111,446	garbage truck payment 3 payroll
rev over/under	533,376		rev over/under	-583,862		rev over/under	119,039	
<b>Storm Water</b>			<b>Storm Water</b>			<b>Storm Water</b>		
Income	16,736		Income	27,854		Income	44,614	tax payments
Expenses	0		Expenses	91,225		Expenses	1,705	
rev over/under	16,736		rev over/under	-63,371		rev over/under	46,319	
S:\shared documents\Acctg-Bdgt\Reconcile\2026 1 Bank Rec.xlsx\Enterprise								

Water Fund Jan-26				
	Current	YTD	Budget	Budget Avail
Revenue:				
Charges for services	109,309.47	870,256.73	1,496,500.00	626,243.27
Misc	0.00	12,431.81	0.00	-12,431.81
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	109,309.47	882,688.54	1,496,500.00	613,811.46
Expenses				
Audit	0.00	0.00	17,000.00	17,000.00
Community Development	0.00	0.00	0.00	0.00
Public Safety	4,910.00	34,370.00	60,000.00	25,630.00
Public Works	35,950.06	341,769.95	493,308.00	151,538.05
Admin Council	4,209.10	30,315.34	54,960.00	24,644.66
Admin Mayor	959.54	1,001.30	11,891.00	10,889.70
Legal	884.42	6,134.42	20,000.00	13,865.58
Newsletter	0.00	0.00	467.00	467.00
City Hall	326.56	1,711.94	3,254.00	1,542.06
Accounting & Coll	13,950.45	118,767.00	197,543.00	78,776.00
Interlocal Joint Venture	0.00	7,500.00	7,500.00	0.00
Liability Ins	0.00	39,323.25	39,950.00	626.75
Total Operating Exp	61,190.13	580,893.20	905,873.00	324,979.80
Net Before Debt Service	48,119.34	301,795.34	590,627.00	288,831.66
Debt Service				
Principal & Interest	93,629.00	264,483.00	254,111.00	-10,372.00
Net After Debt	-45,509.66	37,312.34	336,516.00	
Other Revenue				
CDBG	0.00	0.00	0.00	0.00
TSEP	0.00	0.00	0.00	0.00
ACE	0.00	0.00	0.00	0.00
RRGL	0.00	0.00	125,000.00	125,000.00
NCMRWA	0.00	24,379.14	25,000.00	620.86
COVID	0.00	0.00	525,000.00	525,000.00
Loans	0.00	0.00	0.00	0.00
Total	0.00	24,379.14	675,000.00	650,620.86
Capital Expenditures	65,000.00	240,541.02	785,000.00	544,458.98
Net After Capital Expenditures	-110,509.66	-178,849.54		

**Sewer Fund**

**Jan-26**

	<b>Current</b>	<b>YTD</b>	<b>Budget</b>	<b>Budget Avail</b>
<b>Revenue:</b>				
Charges for services	86,649.26	640,423.51	1,212,000.00	571,576.49
Misc	0.00	981.25	800.00	-181.25
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	86,649.26	641,404.76	1,212,800.00	571,395.24
<b>Expenses</b>				
Audit	0.00	0.00	17,000.00	17,000.00
Community Development	0.00	0.00	0.00	0.00
Public Safety	4,910.00	34,370.00	60,000.00	25,630.00
Public Works	18,383.34	523,880.48	273,460.00	-250,420.48
Admin Council	4,209.10	30,315.34	54,960.00	24,644.66
Admin Mayor	959.57	1,001.33	11,891.00	10,889.67
Legal	884.43	6,134.43	12,500.00	6,365.57
Newsletter	0.00	0.00	467.00	467.00
City Hall	326.56	1,711.95	3,304.00	1,592.05
Accounting & Coll	13,376.26	114,304.22	190,155.00	75,850.78
Interlocal Joint Venture	0.00	7,500.00	7,500.00	0.00
Liability Ins	0.00	39,323.25	39,950.00	626.75
Total Operating Exp	43,049.26	758,541.00	671,187.00	-87,354.00
Net Before Debt Service	43,600.00	-117,136.24	541,613.00	658,749.24
<b>Debt Service</b>				
Principal & Interest	40,212.00	314,502.75	331,067.00	16,564.25
Net After Debt	3,388.00	-431,638.99	210,546.00	
<b>Other Revenue</b>				
TSEP	0.00	0.00	375,000.00	375,000.00
Covid	0.00	0.00	1,500,000.00	1,500,000.00
RRG	0.00	56,812.60	125,000.00	68,187.40
Interfund Transfer in	0.00	379,475.00	0.00	-379,475.00
Total				
Capital Expenditures	0.00	19,975.00	2,025,000.00	2,005,025.00
Net After Capital Expenditures bonds and trans	3,388.00	-15,326.39		



Solid Waste				
Jan-26				
	Current	YTD	Budget	Budget Avail
Revenue:				
Charges for services	82,710.57	777,898.55	1,185,720.00	407,821.45
Misc	760.07	5,320.49	9,000.00	3,679.51
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	83,470.64	783,219.04	1,194,720.00	411,500.96
Expenses				
Audit	0.00	0.00	17,000.00	17,000.00
Community Development	0.00	0.00	0.00	0.00
Public Safety	4,910.00	34,370.00	60,000.00	25,630.00
Admin Council	4,209.10	30,315.34	54,960.00	24,644.66
Admin Mayor	959.57	1,001.33	11,891.00	10,889.67
Legal	884.43	6,134.43	12,000.00	5,865.57
Newsletter	0.00	0.00	600.00	600.00
City Hall	326.54	1,711.80	3,254.00	1,542.20
Garbage Collection	10,706.69	64,271.20	110,619.00	46,347.80
Landfill	31,150.64	259,827.05	428,591.00	168,763.95
Acct & Coll	13,944.75	121,136.66	200,924.00	79,787.34
Liability Ins	0.00	39,323.25	40,250.00	926.75
Total Operating Exp	67,091.72	558,091.06	940,089.00	381,997.94
Net Before Debt Service	16,378.92	225,127.98	254,631.00	29,503.02
Debt Service				
Principal & Interest	44,222.56	172,088.30	176,980.00	4,891.70
Net After Debt	-27,843.64	53,039.68		
Other Revenue				
Truck loan	0.00	516,000.00	520,000.00	4,000.00
Transfer in	33,701.00	154,741.57	0.00	-154,741.57
Total	33,701.00	670,741.57	0.00	-154,741.57
Landfill Capital Outlay	0.00	644,950.00	745,000.00	100,050.00
Capital Expenditures	0.00	0.00	0.00	0.00
Net After Capital Expenditures	5,857.36	78,831.25		



02/12/26

07:31:36

## CITY OF SHELBY

## Vendor Summary Query by Date

For claims processed from: 1/26 to 1/26

Page: 1 of 1

Report ID: AP200S

Vendor #/Name	Amount	Last Check Date
01388 3 RIVERS COMMUNICATIONS INC	754.38	02/04/26
02714 A&I DISTRIBUTORS	158.27	02/03/26
02715 AMERICAN FIRE & AVIATION	1,000.00	02/03/26
00300 AMERICAN PIPE & SUPPLY CO	4,827.36	02/03/26
01137 AQUA TECH LABORATORY	175.00	02/03/26
02639 BTI MONTANA	7,302.44	02/03/26
00088 CARQUEST AUTO PARTS	452.17	02/03/26
02335 CINTAS CORPORATION	67.69	02/03/26
00091 CLIFF'S TOWING	300.00	02/03/26
02586 DIS TECHNOLOGIES	963.00	02/06/26
02425 DRY FORK PLUMBING & HEATING INC	1,876.50	02/03/26
00343 ENERGY LABORATORIES INC	3,799.00	02/03/26
999998 ERIC J KARY	23.50	02/03/26
00111 FIRST STATE BANK	44,292.56	02/02/26
02699 FRESH START CLEANING MT LLC	2,000.00	02/03/26
01713 FRONTLINE AG SOLUTIONS LLC	254.94	02/03/26
00016 GENERAL DISTRIBUTING CO	314.66	02/03/26
01321 GLACIER MOTOR SALES & SERVICE	700.00	02/03/26
00653 GREAT WEST ENGINEERING	66,506.91	02/03/26
01340 HIGHWAY 2 ASSOCIATION	100.00	02/03/26
00534 IVERSON CONSTRUCTION & CONCRETE LLC	8,877.00	02/03/26
02294 KANEEF EXCAVATING	6,750.00	02/03/26
999998 LOGAN B FEHLER	37.70	02/03/26
00026 MARIAS RIVER ELECTRIC COOP INC	17,124.82	02/10/26
00027 MARKS TIRE & ALIGNMENT	715.00	02/03/26
01862 MOUNTAIN ALARM	62.99	02/03/26
02045 NAPA AUTO PARTS	3,223.18	02/03/26
02069 NATIONAL LAUNDRY CO	49.70	02/03/26
02368 OPTUM FINANCIAL INC	4.25	02/03/26
01118 PACIFIC STEEL & RECYCLING	481.67	02/03/26
02595 PONDEROSA PUBLICATIONS LLC	63.00	02/03/26
00144 POSTMASTER	474.68	01/23/26
00309 PREFERRED OFFICE EQUIPMENT	437.99	02/03/26
00043 SHELBY GAS ASSOCIATION	8,098.00	02/10/26
02623 SHELBY PAINT & HARDWARE	1,051.82	02/03/26
00119 SHELBY VOLUNTEER FIRE DEPT	1,601.00	02/03/26
01677 STAPLES	775.77	02/03/26
0263 STUTZ, JENNIFER	3,500.00	02/03/26
00048 TOOLE COUNTY CLERK & RECORDER	56,487.30	02/03/26
00554 TORGERSON'S EQUIPMENT	112.05	02/03/26
02551 TRIPLE TREE ENGINEERING INC	3,605.00	02/03/26
01161 USA BLUE BOOK	579.72	02/03/26
01486 USDA RURAL DEVELOPMENT	135,444.00	02/05/26
00400 UTILITIES UNDERGROUND LOCATION CENTER	10.50	02/03/26
02584 VISA	1,144.56	01/27/26
02592 WASTE TEK SOLUTIONS	1,200.00	02/03/26

Grand Total: 387,780.08

\*\*\* Vendors that are paid via Credit Card will report blank last check dates

City of Shelby  
Cash Report  
2022-2023 to 2023-2024

[illegible]

**NORTH CENTRAL MONTANA  
REGIONAL WATER AUTHORITY  
P.O. BOX 312**

**HELENA, MT 59624**

Office: (406) 945-4343 [jody@ncmrwa.com](mailto:jody@ncmrwa.com)  
[www.ncmrwa.com](http://www.ncmrwa.com)

**Member Entities:**

Municipalities:

Town of Big Sandy  
City of Cut Bank  
City of Havre  
Town of Dutton  
City of Shelby  
Town of Sunburst  
City of Conrad

Water Districts

Brady County  
North Havre County  
Sweetgrass Community  
Hill County  
Loma County  
Nine Mile County  
Oilmont County  
Sage Creek County  
South Chester County  
Tiber County  
Galata County

**Executive Committee**

Jade Goroski  
President  
City of Shelby  
  
Jeff Jensen  
Vice-President  
City of Havre  
  
Carl Flesh  
Secretary  
Tiber County Water District

Cheryl Curry  
Treasurer  
City of Conrad

Shaud Schwarzbach  
At Large  
Town of Big Sandy

February 2, 2026

City of Shelby  
Mayor & Council Members  
VIA EMAIL

Dear City of Shelby Council Members,

The Town of Chester presented a resolution to the North Central Montana Regional Water Authority (Authority) Board of Directors at the January 27<sup>th</sup> Board meeting requesting to become a member of the Authority. The Town of Chester had been considered a member of the Authority but after a document review it was determined that the Authority did not have the original signatures required to properly file the Interlocal Agreement at Liberty County as required by Montana Code Section 75-6 305(5). Therefore, the Town of Chester is going through the membership process a second time. During the January 27<sup>th</sup> meeting the Authority's Board voted to recommend that the Authority's members approve the addition of the Town of Chester.

The Authority's Interlocal agreement calls for approval by two-thirds of the membership to add a new member. The approval process requires each member to approve the addition of the Town of Chester by resolution at an appropriately noticed board/council meeting. I have included the resolution requiring approval with this letter. Upon approval of the enclosed resolution please mail a copy of the resolution and certification to the Authority.

If you have any questions or concerns, feel free to contact me via email ([jody@ncmrwa.com](mailto:jody@ncmrwa.com)) or phone (406-945-4343).

Sincerely,



Jody Hellegaard  
General Manager

**RESOLUTION NO. 2145**

**RESOLUTION APPROVING  
TOWN OF CHESTER AS A MEMBER OF  
NORTH CENTRAL MONTANA REGIONAL WATER AUTHORITY**

City of Shelby

WHEREAS, the City of Shelby (the “Governmental Unit”) is a “public agency” as defined in the Regional Water Act, Title 75, Chapter 6, Part 3, Montana Code Annotated (the “Act”), and duly organized as such under the laws of the State of Montana; and

WHEREAS, the North Central Montana Regional Authority (the “Authority”) was originally created under the Act and the Interlocal Cooperation Act, through agreements dated as of February, 2000 and as of October, 2006 (the “Authority Agreements”); and

WHEREAS, the Council is the governing body of the Governmental Unit; and

WHEREAS, the Governmental Unit is a Member of the Authority pursuant to the Authority Agreement; and

WHEREAS, it is necessary that the Governmental Unit take formal action at a duly called and duly noticed public meeting to approve the addition of the Town of Chester to the Authority’s membership.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SHELBY, AS FOLLOWS:

Approve the addition of the Town of Chester to the Authority membership.

I, Eric Tokerud, the undersigned, hereby certify that I am the recording officer of the City of Shelby (the "Governmental Unit"), that the foregoing is a full, true and correct copy of a resolution duly adopted by the governing body of the Governmental Unit at a regular meeting of the governing body held on the 17 day of February, 2026, and that the meeting was duly held by the governing body and was attended throughout by a quorum, pursuant to call and notice of such meeting given as required by law; and that the Resolution has not as of the date hereof been amended or repealed.

IN WITNESS WHEREOF, I have set my hand and the seal of the Governmental Unit on this 17 day of February, 2026.

City of Shelby

By: \_\_\_\_\_  
Signature

Its: Mayor \_\_\_\_\_  
Title

**EXHIBIT A**

CERTIFICATION OF MINUTES RELATING TO  
RESOLUTION APPROVING THE ADDITION OF THE TOWN OF CHESTER TO  
THE AUTHORITY MEMBERSHIP

Local Government:

Kind, date, time and place of meeting: City of Shelby Council Meeting  
held February 17, 2026, at 6:30 p.m. at the Shelby City Hall.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (pages):

TO: City Council of Shelby, Montana

FROM: Logan Fehler, City Attorney

DATE: February 12, 2026

RE: Mark Beckedahl's Conditional Use Application

#### MEMORDANUM

This memo addresses one specific sub-issue regarding Mark Beckedahl's application for a Conditional Use Permit to build a stand-alone garage on the corner of Ash Ave and 6<sup>th</sup> St S. If the Council opts to follow the Zoning Commission's recommendation of granting Mr. Beckedahl a Conditional Use Permit, they will need to determine the permitted size of the garage and whether the permitted size and location of the garage should allow for a single-family home to be built on the property at a later time. **To be clear, requiring space for a single-family home on the lot is not legally necessary to grant Mr. Beckedahl a conditional use permit. It is merely something that was discussed at the Zoning Commission meeting regarding Mr. Beckedahl's application that the Council should consider prior to making a final decision regarding Mr. Beckedahl's application.**

If the Council determines that keeping the door open to the building of a single-family home on the lot next to the garage in the future is in the best interest of the City, the Council would need to consider whether any size or location limitations on the garage would be necessary keep it within the scope of being an accessory use to a single-family home in the future.



The standard for accessory uses in the Medium Density Residential zoning district is as follows:

**“13-3B-4: ACCESSORY USES:**

Accessory uses permitted in the medium density residential district include home occupations in accordance with the provisions of chapter 8 of this title, on site signs, garages, toolsheds, greenhouses, solar panels and any other structure which the zoning administrator judges to meet the definition of accessory use. A separate accessory building may be erected in any required yard provided the accessory building is not within thirty inches (30") of the side or five feet (5') of the rear property line, and is not within five feet (5') of any other building. No accessory building may be erected in the required front yard.”

The Definitions section in Title 13 of the Shelby City Code does not include a definition for accessory use. Zoning ordinances should be interpreted by their plain meaning in the absence of any specific definitions for words included in the ordinance. *Flathead Citizens for Quality Growth, Inc. v. Flathead Cty. Bd.*, 175 P.3d 282, 292 (Mont. 2008). The Merriam-Webster dictionary defines the adjective form of accessory as “aiding or contributing in a secondary way.” Dictionary.com defines it as “contributing to a general effect.”

If the Council chooses to require Mr. Beckedahl to make space on the lot for a single-family home in the future as a condition attached to his permit, there is no set-in-stone size restrictions that must be placed on the garage. Rather, if the Council chooses to proceed in this manner, they should set size and location restrictions for the garage that reasonably ensure that a



standard single-family home would be the primary feature on the lot, in the event that one is ever built.

Sincerely,

A handwritten signature in black ink, appearing to be 'LF' followed by a stylized flourish.

Logan Fehler

City Attorney