

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 6th 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,
Kimmel)

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 & 6th 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
(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 extra ordinary 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.

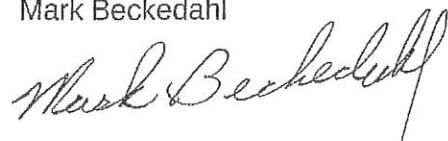
The property would be properly maintained to include mowing, weed control and taxes kept current.

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

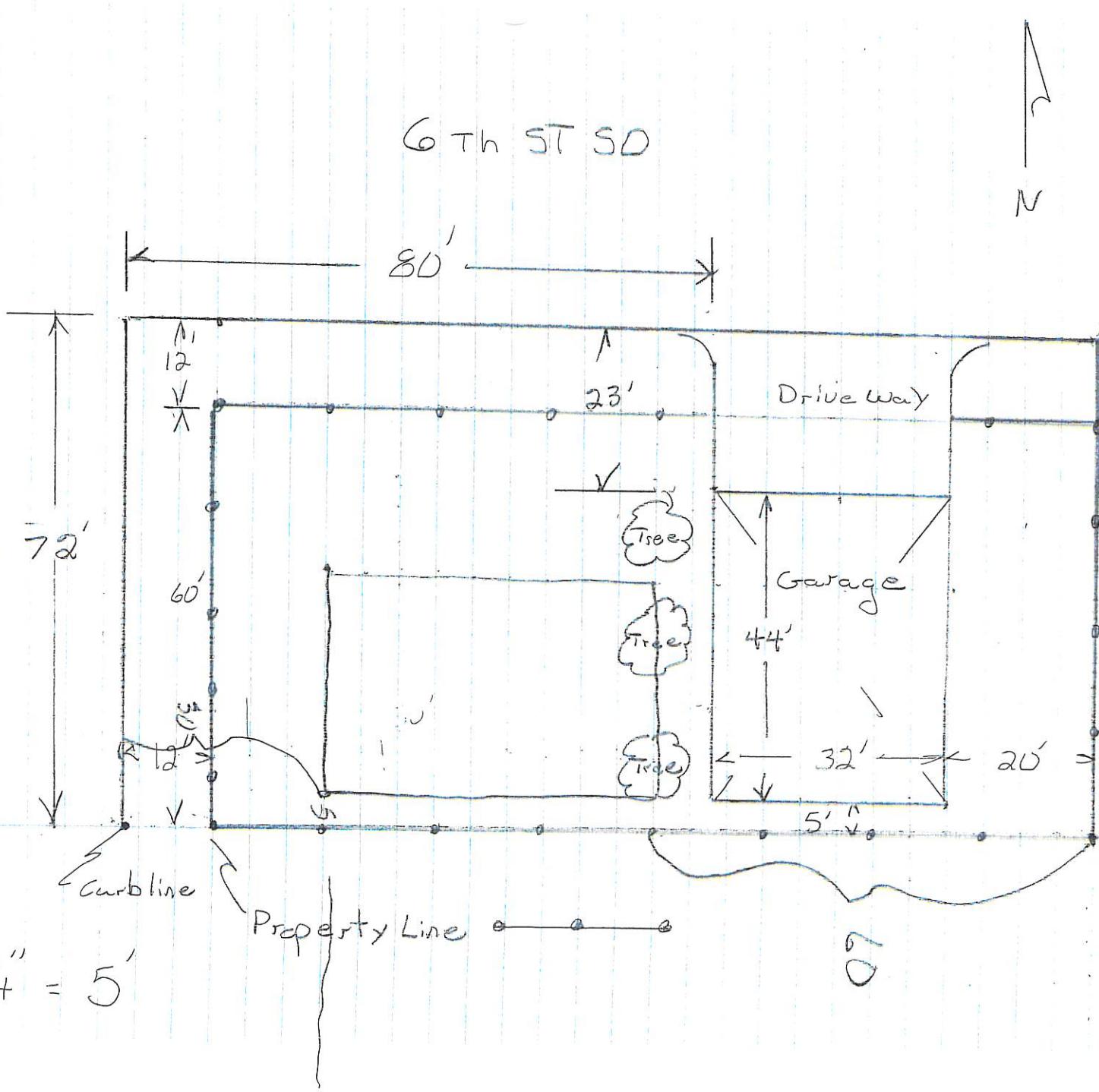
I am in negotiations with the current property owner to purchase the property. My intent is to pay the City of Shelby the outstanding property taxes to include any liens for mowing.

Thank you for any consideration given to my request.

Mark Beckedahl



Ash Ave



Adjacent Property Owner Signature List

① ②
Kevin Peltier 527 6th ST SO/ 622 Ash Ave

Carolyn Beringer 621 Ash Ave

Verlie Anderson 610 6 Th ST SO

Shelby Rife and Pistek 714 Ash Ave

Kurt Henke 620 5th Ave SOThatcher Lund ① 607 7th 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 Petition
Address: 527 6th 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: Valerie O'neill

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 R:ifle and Pistol club

Name: Terry A Kimmel, President Terry A. K.

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: Art Herke

Address: 620 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 7th st So / Ash Ave
727 Ash Ave

Jade Goroski

pm: 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 6th 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 FLESCH. VOTE AYES - KIMMET, MORITZ, CLARK, YARN, FLESCH. 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, FLESCH. 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

FLESCH MADE A MOTION TO HIRE MATTHEW ALFORD AS A PART-TIME REC ATTENDANT. SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, YARN, FLESCH. 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 6th 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
Judge: Whitt, Donna				
TK-865-2026-0000001	01/02/2026	01/02/2026	Current Parties: Nodal, Evyn Palomino 1	Pending
TK-865-2026-0000002	01/05/2026	01/05/2026	Current Parties: Thompson, Kohlter Wayne 1	Pending
TK-865-2026-0000003	01/06/2026	01/06/2026	Current Parties: Bear Medicine, Tywren Leslie 1	Closed
TK-865-2026-0000004	01/06/2026	01/06/2026	Current Parties: Minaya-Rojas, Saoni 1	Pending
TK-865-2026-0000005	01/07/2026	01/07/2026	Current Parties: Baldwin, Darrell Lamarr 1	Pending
TK-865-2026-0000006	01/07/2026	01/07/2026	Current Parties: Howard, Shameka Roshawn 1	Closed
TK-865-2026-0000007	01/07/2026	01/07/2026	Current Parties: Blecker, Darius Ceaser Radmanesh 1	Pending
TK-865-2026-0000008	01/07/2026	01/07/2026	Current Parties: Phillips, Christopher James 1	Pending
TK-865-2026-0000009	01/07/2026	01/07/2026	Current Parties: Hodge, Samantha Lynn 1	Closed
TK-865-2026-0000010 SEALED	01/07/2026	01/07/2026	Current Parties: Dulmadge, Jessica Victoria 1	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
Judge: Whitt, Donna				
TK-865-2026-0000011	01/12/2026	01/12/2026	Current Parties: Mcreynolds, Edward William	Pending
			1	
TK-865-2026-0000012	01/12/2026	01/12/2026	Current Parties: Isakson, Annika Karyne	Closed
			1	
TK-865-2026-0000013	01/20/2026	01/20/2026	Current Parties: Kipp, Kristen Ellen	Pending
			1	
TK-865-2026-0000014	01/20/2026	01/20/2026	Current Parties: Altaire Jr, Richard Scott	Closed
			1	
TK-865-2026-0000015	01/21/2026	01/21/2026	Current Parties: Kelley, Tammie Jo	Pending
			1	
TK-865-2026-0000016	01/22/2026	01/22/2026	Current Parties: Pettyjohn, Kevin Robin	Pending
			1	
TK-865-2026-0000017	01/26/2026	01/26/2026	Current Parties: Kingsolver, Matthew Logan	Pending
			1	
TK-865-2026-0000018	01/28/2026	01/28/2026	Current Parties: Olmstead, Marci Dariene	Pending
			1	
TK-865-2026-0000019	01/28/2026	01/28/2026	Current Parties: Champaneria, Avani Rishi	Pending
			1	
TK-865-2026-0000020	01/29/2026	01/29/2026	Current Parties: Elenel, Emmanuel Ancalogon	Pending
			1	

Judge Case Total: 20

Total Cases: 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
01/02/2026													
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) [2nd]		Operating Without Liability Insurance In Effect - 2nd Offense							
		40.70 Fine											
		Bennett, Noble Anthony		61-5-212(1) (a)(i) [1]		Driving a Motor Vehicle While Privilege To Do So Is Suspended Or Revoked 1st Offense							
		9.30 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											
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
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								

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
	01/07/2026												
Daily Totals:			\$40.00		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										
	01/13/2026												
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											
Daily Totals:			\$80.00		0.00	0.00	80.00	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

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
01/14/2026													
		Unclaimed:		0.00									
		Civil Filing:		0.00									
		Civil Judgment:		0.00									
		Civil Costs:		0.00									
		Garnishment:		0.00									
01/15/2026													
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										
Daily Totals:		\$65.00		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											

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)	Basic Rule - Reasonable And Prudent - 1st Offense [1st]								
		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											

6:10 PM

6 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
01/16/2026													
Unapplied:			0.00										
Unclaimed:			0.00										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
01/26/2026													
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										
Daily Totals:		\$20.00		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
01/26/2026													
		Garnishment:	0.00										
01/28/2026													
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										
		55.00	Receipt Total		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										
		105.00	Receipt Total										
Daily Totals:		\$160.00		0.00	0.00	0.00	55.00	0.00	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											
6:10 PM				8	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
01/28/2026													
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										
01/29/2026													
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	Receipt Total										
Daily Totals:		\$85.00		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											

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 Maintanance District	200,052.35	15,733.70	184,318.65
2550	2012 Sidewalk SID	0.00	0.00	0.00
2600	Park Maintanance 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
3011	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

02/12/26
07:30:48

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

Page: 1 of 23
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	% 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	% 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	1,861.93	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	% 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	% 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 / 26

Page: 7 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
460465 HISTORIC SHELBY HIGH (MIDDLE)							
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%
Account Total:		2,552.93	7,603.34	20,791.00	20,791.00	13,187.66	37%
Account Group Total:		14,423.09	228,524.14	633,171.00	633,171.00	404,646.86	36%
470000 HOUSING, COMMUNITY & ECONOMIC							
470120 Community Improvements							
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%
Account Total:		40,451.00	58,681.00	40,000.00	40,000.00	-18,681.00	147%
470270 HOUSING & COMM DEVELOPMENT							
300 Purchased Services		227.47	826.32	5,000.00	5,000.00	4,173.68	17%
Account Total:		227.47	826.32	5,000.00	5,000.00	4,173.68	17%
Account Group Total:		40,678.47	59,507.32	45,000.00	45,000.00	-14,507.32	132%
480000 CONSERVATION AND NATURAL RESOURCES							
480100 RECYLING PROGRAM							
200 Supplies		0.00	80.00	500.00	500.00	420.00	16%
Account Total:		0.00	80.00	500.00	500.00	420.00	16%
Account Group Total:		0.00	80.00	500.00	500.00	420.00	16%
490000 OTHER PAYMENTS							
490527 USDA LOAN FIREHALL IMPR							
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%
Account Total:		1,603.00	11,221.00	19,236.00	19,236.00	8,015.00	58%
Account Group Total:		1,603.00	11,221.00	19,236.00	19,236.00	8,015.00	58%
510000 MISCELLANEOUS							
510302 CONSULTANT SERVICES							
350 Professional Services		0.00	500.00	500.00	500.00	0.00	100%
Account Total:		0.00	500.00	500.00	500.00	0.00	100%
510320 TRI-CITY EQUIPMENT INTERLOCAL							
560 Contribution to Equipment		0.00	15,000.00	15,000.00	15,000.00	0.00	100%
Account Total:		0.00	15,000.00	15,000.00	15,000.00	0.00	100%

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	% 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
For the Accounting Period: 1 / 26

Page: 9 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% 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	0.00	0.00	17,000.00	17,000.00	17,000.00	0%
	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	0.00	0.00	13,000.00	13,000.00	13,000.00	0%
	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	0.00	0.00	33,000.00	33,000.00	33,000.00	0%
	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	% 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
07:30:48

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

Page: 11 of 23
Report ID: B100C

Fund	Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% 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	% 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 / 26

Page: 13 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% 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	26,594.56	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	% 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	% 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	% 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	% 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	% 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		46.50	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	% 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	% Appropriation Committed
<hr/>								
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%
<hr/>								
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%
<hr/>								
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 / 26

Page: 23 of 23
Report ID: B100C

Fund	Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% 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)								
60000 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		Revenue	%	
		Current Month	Received YTD	Estimated Revenue	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 INTEGOVERNMENTAL 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	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-coole	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-coole 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 To Be Received	%
		Current Month	Received YTD			
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		Revenue		%		
		Current Month	Received YTD	Estimated Revenue	To Be Received			
2260 DISASTER-FLOOD WLMSN 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		Revenue		%
		Current Month	Received YTD	Estimated Revenue	To Be Received	
2370 P.E.R.S.-EMPLOYER CONTRIBUTION						
310000 TAXES						
311510 Real Prop-Delinquent		0.00	25.08	0.00	-25.08	%
311521 Mobile Home-Delinquent		0.00	20.15	0.00	-20.15	%
311522 Pers Prop-Delinquent		0.00	0.16	0.00	-0.16	%
312000 Pen & Int on Delinq & Protested Taxes		0.00	22.84	0.00	-22.84	%
Account Group Total:		0.00	68.23	0.00	-68.23	%
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	%
311521 Mobile Home-Delinquent		0.00	38.34	0.00	-38.34	%
311522 Pers Prop-Delinquent		0.00	0.31	0.00	-0.31	%
312000 Pen & Int on Delinq & Protested Taxes		0.00	45.00	0.00	-45.00	%
Account Group Total:		0.00	117.59	0.00	-117.59	%
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	%
311521 Mobile Home-Delinquent		0.00	49.71	0.00	-49.71	%
312000 Pen & Int on Delinq & Protested Taxes		0.00	100.61	0.00	-100.61	%
Account Group Total:		0.00	173.69	0.00	-173.69	%
Fund Total:		0.00	173.69	0.00	-173.69	%
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
97:30:33

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		Revenue		%		
		Current Month	Received YTD	Estimated Revenue	To Be 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 CURB 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			
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			Revenue	%
		Current Month	Received YTD	Estimated 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		Revenue		%
		Current Month	Received YTD	Estimated Revenue	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	0 %
Account Group Total:		0.00	379,475.00	0.00	-379,475.00	0 %
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	0 %
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

97:30:33

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

Page: 9 of 10
Report ID: B110C

Fund	Account	Received		Revenue		%
		Current Month	Received YTD	Estimated Revenue	To Be 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		Revenue		%
		Current Month	Received YTD	Estimated Revenue	To Be 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	
Water		notes	Water		Water	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
Sewer			Sewer		Sewer	
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
Solid Waste			Solid Waste		Solid Waste	
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
Storm Water			Storm Water		Storm Water	
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			Nov-25		Dec-25
Water		notes	Water		Water	notes
Income	120,083		Income	135,637	Income	113,944
Expenses	58,504		Expenses	75,413	Expenses	113,572 bond payments 3 payroll
rev over/under	61,579		rev over/under	60,224	rev over/under	372
Sewer			Sewer		Sewer	
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
Solid Waste			Solid Waste		Solid Waste	
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
Storm Water			Storm Water		Storm Water	
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-Bdg\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			
	Current	YTD	Budget	Budget Avail
Revenue:				
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
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	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
Debt Service				
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	
Other Revenue				
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: AP2005

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 KANEFF 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
2022-2023/2023-2024

		July	August	September	October	November	December	January	February	March	April	May	June	
2024-2025														
Beginning Cash		13,933,966	12,979,089	12,231,183	12,655,805	11,049,220	11,379,210	11,784,209	11,339,630	11,113,393	11,105,069	11,146,652	10,803,295	
Receipts		755,991	699,695	803,706	462,921	856,112	1,379,265	672,849	372,234	562,478	462,381	455,803	2,955,751	
Disbursements		(1,710,869)	(1,447,601)	(379,083)	(2,079,432)	(526,123)	(976,161)	(1,117,428)	(598,471)	(570,802)	(420,798)	(799,160)	(2,289,495)	
Cash Balance		12,979,089	12,231,183	12,655,805	11,039,295	11,379,210	11,782,314	11,339,630	11,113,393	11,105,069	11,146,652	10,803,295	11,469,551	
Outstanding Warrants		(1,203,822)	(230,689)	(1,974,791)	(386,635)	(790,649)	(718,159)	(400,284)	(351,471)	(241,293)	(927,290)	(816,633)	(271,090)	
		Balance	11,775,266.67	12,000,493.61	10,681,014.84	10,652,659.45	10,588,560.21	11,064,155.28	10,939,346.37	10,761,921.65	10,863,776.13	10,219,362.34	9,986,662.11	11,198,461.50
2025-2026														
Beginning Cash		11,468,919	11,002,302	10,987,339	11,019,257	11,742,739	11,680,820	11,560,538	0	0	0	0	0	
Receipts		627,814	810,061	623,595	1,107,617	495,241	1,727,941	599,638	0	0	0	0	0	
Disbursements		(1,094,432)	(824,745)	(594,476)	(384,135)	(588,366)	(1,851,723)	(781,877)	0	0	0	0	0	
Cash Balance		11,002,302	10,987,618	11,016,458	11,742,739	11,649,615	11,557,038	11,378,300	0	0	0	0	0	
Outstanding Warrants		(658,450)	(395,931)	(339,358)	(445,419)	(1,112,212)	(452,527)	(229,441)	0	0	0	0	0	
		Balance	10,343,851.28	10,591,686.98	10,677,099.46	11,297,320.65	10,537,402.37	11,104,511.72	11,148,859.01	0.00	0.00	0.00	0.00	0.00
1000	1,353,569.40	4000	1,486,497.71											
2175	903.99	5210	2,265,529.37											
2190	5,645.25	5310	918,553.15											
2260	50,379.22	5410	1,509,084.47											
2310	1,065,245.97	5720	339,214.14											
2350	15,605.45	7030	671,993.23											
2370	7,389.16	7040	5,825.84											
2371	18,180.71	7060	105,604.49											
2372	433.02	7061	112,989.32											
2395	7,626.91	7110	393.62											
2396	1,794.00	7120	43,659.39											
2399	137,267.21	7199	150,366.78											
2400	395,957.31	7427	517.52											
2500	188,103.92	7910	25,662.13											
2550	8,041.80	7930	229,440.69	11,378,299.69										
2600	90,776.18													
2810	53,629.00													
2920	0.12													
2935	762.95													
2940	88,304.44													
2936	0.00													
2991	0.00													
3015	3,030.15													
3035	2,226.10													
3410	1,356.76													
3510	16,738.82													

**NORTH CENTRAL MONTANA
REGIONAL WATER AUTHORITY
P.O. BOX 312
HELENA, MT 59624**

Office: (406) 945-4343 jody@ncmrwa.com
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 27th 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 27th 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) 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 6th 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 to 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 read "Logan Fehler".

Logan Fehler

City Attorney