

AGENDA
CITY COUNCIL MEETING
CITY OF SHELBY
March 16, 2026
6:30 P.M.

ROLL CALL OF MEMBERS

PLEDGE OF ALLEGIANCE

POLICY ON CONDUCT AND MANNER OF ADDRESSING COUNCIL

APPROVAL OF MINUTES

- Regular Council Meeting, 3/2/26 (pgs. 5-6)

APPEARANCE REQUESTS

- Agenda Items
- Non-Agenda Items

COMMITTEE REPORTS

- Law Enforcement Report
- Planning Board Minutes, 3/9/26 (pg. 7)

CITY FINANCE OFFICER

- City Judge's Report, February 2026 (pgs. 8-25)
- Bank Account Report (pg. 26), Budget Year to Date (pg. 27), Statement of Expenditures (pgs. 28-50), Statement of Revenues (pgs. 51-60), Enterprise Funds (pgs. 61-64), Vendor Summary (pgs. 65-66), Cash Flow Report (pg. 67), February 2026
- Resolution No. 2147 re: Lien on Property for Dangerous Property and Rubbish Removal (pg. 68)

CITY ATTORNEY

- Facility Improvement Agreement, Community Garden (pgs. 69-72)

CITY SUPERINTENDENT

OTHER MATTERS

ADJOURN

CITY OF SHELBY MEETING SCHEDULE

March 16, 2026

6:30 p.m. **Regular City Council Meeting**

March 30, 2026

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

April 6, 2026

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

6:30 p.m. **Regular City Council Meeting**

April 13, 2026

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

CITY COUNCIL PACKET LISTING

A. Agenda

B. Agenda Items

1. Minutes of Regular Council Meeting, 3/02/26
2. Planning Board Minutes, 03/09/26
3. City Judge's Report, February 2026
4. Bank Account Report, February 2026
5. Budget Year to Date, February 2026
6. Statement of Expenditures, February 2026
7. Statement of Revenues, February 2026
8. Enterprise Funds, February 2026
9. Vendor Summary, February 2026
10. Cash Flow Report, February 2026
11. Resolution No. 2147 re: Lien on Property for Dangerous Property and Rubbish Removal
12. Facility Improvement Agreement, Community Garden

C. Reports

D. 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.

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

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

Other citizens present: Mark & Meredith Beckedahl.

PLEDGE OF ALLEGIANCE

POLICY ON CONDUCT AND MANNER OF ADDRESSING COUNCIL

REGULAR MEETING MINUTES, 2/17/2026

MORITZ MADE A MOTION TO APPROVE THE 2/17/2026 MINUTES. SECONDED BY CLARK. VOTE AYES - KIMMET, MORITZ, CLARK, FRYDENLUND, FLESCHE. NOES - NONE. ABSENT - YARN.

APPEARANCE REQUESTS

- AGENDA ITEMS -
- NON-AGENDA ITEMS -

CLAIMS REPORT, 2/28/2026

MORITZ MADE A MOTION TO APPROVE THE 2/28/2026 CLAIMS REPORT. SECONDED BY FRYDENLUND. VOTE AYES - KIMMET, MORITZ, CLARK, FRYDENLUND, FLESCHE. NOES - NONE. ABSENT - YARN.

COMMITTEE REPORTS

- Law Enforcement Report -

CITY FINANCE OFFICER

- 3 Yard Side Load Containers
MORITZ MADE A MOTION TO APPROVE THE PURCHASE OF \$23,184 PLUS SHIPPING COSTS. SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, FRYDENLUND, FLESCHE. NOES - NONE. ABSENT - YARN.
- Great West Task Order No. 13 re: Wastewater Collection Project
FLESCHE MADE A MOTION TO APPROVE THE TASK ORDER. SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, FRYDENLUND, FLESCHE. NOES - NONE. ABSENT - YARN.

CITY ATTORNEY

- Resolution No. 2146 re: Granting Mark Beckedahl Conditional Use Permit on Corner of Ash Ave and 6th Street South. FRYDENLUND MADE A MOTION TO APPROVE THE RESOLUTION. SECONDED BY KIMMET. VOTE AYES - KIMMET, MORITZ, CLARK, FRYDENLUND, FLESCH. NOES - NONE. ABSENT - YARN.

CITY SUPERINTENDENT

Eric provided an update on the Public Works Department's projects.

OTHER MATTERS

ADJOURN

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

Eric Tokerud, Mayor

ATTEST:

Jade Goroski, Finance Officer

MINUTES OF THE CITY-COUNTY PLANNING BOARD

Held at Shelby City Hall

March 9, 2026

6:30 p.m.

Present: Joe Flesch, Rob Tasker, Donna Grant, Bob Longcake, Sanna Clark, Aaron Heaton, Planning Board Members; Logan Fehler, City Attorney and Lori Stratton, secretary.

Sanna Clark brought the meeting to order at 6:30pm along with the Pledge of Allegiance.

MINUTES:

Joe Flesch motioned to approve the minutes from 1/12/26 meeting, Aaron Heaton second. All in favor; passed.

OLD BUSINESS:

Beckedahl's Stand Alone Garage – Corner of Ash Ave & 6th St Sto

The City Council passed a resolution granting Mark Beckedahl a Conditional Use Agreement.

NEW BUSINESS:

City of Shelby Growth Policy

The first four chapters were looked over and discussion regarding updating and changes were made. Logan will be working on these. We will continue to look over the rest of the Growth Policy at our next meeting.

UPON MOTION BY JOE FLESCH AND SECOND BY BOB LONGCAKE, THE MEETING WAS ADJOURNED AT 8:07 P.M.

Submitted by Lori Stratton

Court Cases By Date
 From 02/01/2026 to 02/27/2026
 All Case Types and Sub-Types
 All Clerks
 All Judges

Case	Filed	Entered	Party	Status
Judge: Whitt, Donna				
TK-865-2026-0000021	02/02/2026	02/02/2026	Current Parties: Wilkinson, David Jason 1 Defendant	Pending
TK-865-2026-0000022	02/02/2026	02/02/2026	Current Parties: Carlisle, Stephen Paul 1 Defendant	Pending
TK-865-2026-0000023	02/02/2026	02/02/2026	Current Parties: Carlisle, Stephen Paul 1 Defendant	Pending
TK-865-2026-0000024	02/04/2026	02/04/2026	Current Parties: Peterich, Lila Rose 1 Defendant	Disposed
TK-865-2026-0000025	02/09/2026	02/09/2026	Current Parties: Dartt, William Allen 1 Defendant	Pending
TK-865-2026-0000026	02/09/2026	02/09/2026	Current Parties: Olson, Darin Trent 1 Defendant	Closed
TK-865-2026-0000027	02/10/2026	02/10/2026	Current Parties: Hines, Stephanie 1 Defendant	Closed
TK-865-2026-0000028	02/10/2026	02/10/2026	Current Parties: Thompson, Jared Douglas 1 Defendant	Pending
TK-865-2026-0000029	02/10/2026	02/10/2026	Current Parties: Marelli, Millie Rose 1 Defendant	Closed
TK-865-2026-0000030	02/17/2026	02/17/2026	Current Parties: Barajas, Jessie 1 Defendant	Pending
TK-865-2026-0000031	02/17/2026	02/17/2026	Current Parties: Calvery, Kristi Grubb 1 Defendant	Pending
TK-865-2026-0000032	02/17/2026	02/17/2026	Current Parties: Wells, Tyler Robert 1 Defendant	Closed

Court Cases By Date
 From 02/01/2026 to 02/27/2026
 All Case Types and Sub-Types
 All Clerks
 All Judges

Case	Filed	Entered	Party	Status
Judge: Whitt, Donna				
TK-865-2026-0000032	02/17/2026	02/17/2026	Current Parties: 1	Closed
TK-865-2026-0000033	02/19/2026	02/19/2026	Current Parties: Alfreds, Joe Eric 1 Defendant	Pending
TK-865-2026-0000034	02/20/2026	02/20/2026	Current Parties: Schneiderhan, Austin Joseph 1 Defendant	Pending
TK-865-2026-0000035	02/23/2026	02/23/2026	Current Parties: Doran, Joshua Stephen 1 Defendant	Closed
TK-865-2026-0000036	02/23/2026	02/23/2026	Current Parties: Calf Boss Ribs, Tayler Jo 1 Defendant	Pending
TK-865-2026-0000037	02/24/2026	02/24/2026	Current Parties: Loring, Bill Blue 1 Defendant	Pending
TK-865-2026-0000038	02/24/2026	02/24/2026	Current Parties: Loring, Bill Blue 1 Defendant	Pending
Judge Case Total:		18		
Total Cases:		18		

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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		
02/04/2026															
			TK-865-2025-0000006 Reed-Waters, Kellyn												
					61-6-301(2) [2nd]	Operating Without Liability Insurance In Effect - 2nd Offense									
			10.00 Fine												
			10.00 Receipt Total												
Daily Totals:			\$10.00			0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00		
Miscellaneous:			0.00												
Fine/Fee:			10.00												
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												
02/05/2026															
7234	09:47 AM	Fine/Fee Payment				0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00		
			Payer: Pettyjohn, Kevin												

Receipts By Date
 From 02/01/2026 12:00 AM to 02/27/2026 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
02/05/2026													
			TK-865-2026-0000016										
			Pettyjohn, Kevin Robin	61-8-1026									
			75.00 Fine										
			Pettyjohn, Kevin Robin	61-8-344(3)									
			50.00 Fine										
			15.00 Misdemeanor Surcharge										
			10.00 Technology Surcharge										
			10.00 Law Enforcement Academy										
			160.00 Receipt Total										
Daily Totals:			\$160.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00	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										
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										
02/06/2026													
7235	02:00 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
		Payer: Champaneria, Avani Rishi											

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/06/2026													
			TK-865-2026-0000019										
			Champaneria, Avani Rishi		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										
Civil Filing:			0.00										
Civil Judgment:			0.00										
Civil Costs:			0.00										
Garnishment:			0.00										
02/09/2026													
7236	03:03 PM	Bond Conversion		585.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Payer: Moore, Weston										

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
---------	------	------	------	-----------------	----------	------	-------	----------------	-------------	-------------	------------	-----------	----------------

02/09/2026

TK-865-2025-0000007
 Moore, Weston Reece

45-5-206(1) Partner Fam Mem Assault, Causing Reasonable
 (c) [1st] Apprehen Of Bodily Injury In Part /Fam Mem - 1st
 Offense

500.00 Fine
 15.00 Misdemeanor Surcharge
 10.00 Technology Surcharge
 49.00 Victim Witness Surcharge
 1.00 Victim Witness Admin Fee
 10.00 Law Enforcement Academy
585.00 Receipt Total

Daily Totals:	\$585.00			585.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:	0.00												
Fine/Fee:	0.00												
Bond:	0.00												
Bond forfeiture:	0.00												
Bond percent fee:	0.00												
Bond conversion:	585.00												
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												

02/11/2026

7237	09:14 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
		Payer: Kingsolver, Matthew Logan											

4:39 PM				5	of	16							2/27/2026
---------	--	--	--	---	----	----	--	--	--	--	--	--	-----------

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/11/2026													
			TK-865-2025-0000064										
			Kingsolver, Matthew Logan		45-7-302(1)	Obstructing A Peace Officer Or Other Public Servant							
			15.00 Fine										
			15.00 Misdemeanor Surcharge										
			10.00 Technology Surcharge										
			49.00 Victim Witness Surcharge										
			1.00 Victim Witness Admin Fee										
			10.00 Law Enforcement Academy										
			100.00 Receipt Total										
7238	09:45 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
		Payer: Olmstead, Marci Dariene											
			TK-865-2026-0000018										
			Olmstead, Marci Dariene		61-8-344(3)	SEALED 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:			\$185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.00	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										
Unapplied:			0.00										
Unclaimed:			0.00										

Receipts By Date
 From 02/01/2026 12:00 AM to 02/27/2026 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
02/11/2026													
Civil Filing:				0.00									
Civil Judgment:				0.00									
Civil Costs:				0.00									
Garnishment:				0.00									
02/13/2026													
7239	09:04 AM	Fine/Fee Payment		0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Woodard, Lisa											
			TK-865-2025-0000060										
			Woodard, Lisa		4-5-6		Dog Running at Large						
			20.00 Fine										
			20.00 Receipt Total										
7240	03:19 PM	Fine/Fee Payment		0.00	0.00	35.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Huston, Alvin											
			TK-865-2025-0000073										
			Huston, Alvin Ray		61-6-301(2) [3rd]		Operating Without Liability Insurance In Effect - 3rd Offense						
			15.00 Misdemeanor Surcharge										
			Huston, Alvin Ray		61-5-212(1) (a)(i) [1]		Driving a Motor Vehicle While Privilege To Do So Is Suspended Or Revoked 1st Offense						
			15.00 Misdemeanor Surcharge										
			5.00 Technology Surcharge										
			35.00 Receipt Total										
Daily Totals:			\$55.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			55.00										
Bond:			0.00										
Bond forfeiture:			0.00										
Bond percent fee:			0.00										
Bond conversion:			0.00										

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/13/2026													
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									
02/17/2026													
7241	08:26 PM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00
		Payer: Olson, Darin Trent											
		TK-865-2026-0000026											
		Olson, Darin Trent											
			61-8-303(1)										
			(b) [2]										
			Speeding On Non-Interstate - Exceed Night Limit Of 65 MPH										
			70.00 Fine										
			70.00 Receipt Total										
Daily Totals:				\$70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00
Miscellaneous:				0.00									
Fine/Fee:				70.00									
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									

Receipts By Date
 From 02/01/2026 12:00 AM to 02/27/2026 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
02/17/2026													
Civil Costs:			0.00										
Garnishment:			0.00										
02/18/2026													
7242	09:28 AM	Fine/Fee Payment		0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Minaya-Rojas, Saoni											
		TK-865-2026-0000004											
		Minaya-Rojas, Saoni											
		15.00 Fine											
		15.00 Misdemeanor Surcharge											
		10.00 Technology Surcharge											
		49.00 Victim Witness Surcharge											
		1.00 Victim Witness Admin Fee											
		10.00 Law Enforcement Academy											
		100.00 Receipt Total											
Daily Totals:													
		\$100.00		0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous:		0.00											
Fine/Fee:		100.00											
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 02/01/2026 12:00 AM to 02/27/2026 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
02/18/2026													
Garnishment:			0.00										
02/19/2026													
7243	11:20 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00
		Payer: Marelli, Millie Rose											
		TK-865-2026-0000029											
		Marelli, Millie Rose			61-8-310(1)		Speed - Exceed Restricted Speed Limit Established						
			20.00	Fine									
			15.00	Misdemeanor Surcharge									
			10.00	Technology Surcharge									
			10.00	Law Enforcement Academy									
			55.00	Receipt Total									
7244	03:38 PM	Fine/Fee Payment		0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Mallo, Thackary											
		TK-865-2025-0000056											
		Mallo, Thackary James Michael			61-8-310(1)		Speed - Exceed Restricted Speed Limit Established						
			20.00	Fine									
			20.00	Receipt Total									
Daily Totals:			\$75.00			20.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00
Miscellaneous:			0.00										
Fine/Fee:			75.00										
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										

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/19/2026													
Unclaimed:				0.00									
Civil Filing:				0.00									
Civil Judgment:				0.00									
Civil Costs:				0.00									
Garnishment:				0.00									
02/23/2026													
7245	09:35 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	0.00
		Payer: Mcreynolds, Edward William											
		TK-865-2026-0000011											
		Mcreynolds, Edward William											
			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										
7246	02:28 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: Wells, Tyler Robert											
		TK-865-2026-0000032											
		Wells, Tyler Robert											
			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										
7247	03:49 PM	Fine/Fee Payment		0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Peterich, Lila											

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/23/2026													
			TK-865-2026-0000024										
			Peterich, Lila Rose										
					61-6-301(2)								
					[1st]								
			5.00										
			Fine										
			15.00										
			Misdemeanor Surcharge										
			10.00										
			Technology Surcharge										
			10.00										
			Law Enforcement Academy										
			40.00										
			Receipt Total										
Daily Totals:				\$170.00									
			Miscellaneous:	0.00									
			Fine/Fee:	170.00									
			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									
02/26/2026													
7248	03:13 PM		Fine/Fee Payment										
			Payer: Mischel, Odin										
				0.00									
						50.00							
							0.00						
								0.00					
									0.00				
										0.00			
											0.00		
												0.00	
													0.00

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
02/26/2026													
			TK-865-2025-0000062										
			Mischel, Odin Walter Nicandro		61-11-213	Habitual Offender Operating Motor Vehicle							
			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											
02/27/2026													
7249	09:52 AM	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)							
			30.00 Fine										
			Miller, Christopher James		45-6-203	Criminal Trespass To Property							
			20.00 Fine										
			50.00 Receipt Total										

Shelby City Court

User: CU0211

Receipts By Date
 From 02/01/2026 12:00 AM to 02/27/2026 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
02/27/2026													
7250	10:40 AM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.00	0.00
		Payer: Doran, Joshua Stephen											
		TK-865-2026-0000035											
		Doran, Joshua Stephen											
			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										
7251	01:40 PM	Fine/Fee Payment		0.00	0.00	44.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Fyall, Debra											
		TK-865-2025-0000130											
		Fyall, Debra Kay											
			45-8-101(1)	Disorderly Conduct (1)(a) thru (1)(h)									
		15.00	Misdemeanor Surcharge										
		10.00	Technology Surcharge										
		19.00	Victim Witness Surcharge										
		44.00	Receipt Total										
7252	02:07 PM	Fine/Fee Payment		0.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Payer: Mallo, Thackary											
		TK-865-2025-0000056											
		Mallo, Thackary James Michael											
			61-8-310(1)	Speed - Exceed Restricted Speed Limit Established Local Authority									
		14.00	Fine										
		14.00	Receipt Total										
7253	03:59 PM	Fine/Fee Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185.00	0.00
		Payer: Dominguez, Eduardo											

Shelby County Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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	
02/27/2026														
			TK-865-2023-0000082											
			Dominguez, Eduardo		61-3-301(1) (b)	Operate a Vehicle With License Plates Not Properly Displayed								
			50.00											
			15.00											
			10.00											
			100.00											
			10.00											
			185.00											
			Receipt Total											
Daily Totals:		\$378.00		0.00	0.00	108.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00	
Miscellaneous:		0.00												
Fine/Fee:		378.00												
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:		\$1,973.00		585.00	0.00	583.00	0.00	0.00	10.00	0.00	0.00	795.00	0.00	
Miscellaneous:		0.00												
Fine/Fee:		1,388.00												
Bond:		0.00												
Bond forfeiture:		0.00												

Shelby City Court

User: CU0211

Receipts By Date

From 02/01/2026 12:00 AM to 02/27/2026 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
Bond percent fee:			0.00										
Bond conversion:			585.00										
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										

Fund #	Name	YTD Revenues	YTD Expenditures	YTD Over/(Under)
1000	General	1,154,806.85	1,267,117.05	-112,310.20
2175	Regional Port Authority	1.27	0.00	1.27
2190	Comp Liability	3,206.10	187.50	3,018.60
2260	Disaster-Flood Wlmsn Park	4,089.95	0.00	4,089.95
2310	Tax Increment Financing District	262,572.13	159,735.08	102,837.05
2350	Local Government Review	1,720.64	0.00	1,720.64
2370	PERS	6,377.37	0.00	6,377.37
2371	Health Insurance	15,887.08	0.00	15,887.08
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	60,661.73	43,299.25	17,362.48
2500	Street Maintanance District	206,135.28	16,307.97	189,827.31
2550	2012 Sidewalk SID	887.98	0.00	887.98
2600	Park Maintanance District	44,927.77	2,485.85	42,441.92
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
991	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	376.53	0.00	376.53
3510	1992 Curb, Gutter, Side SID	2,026.44	0.00	2,026.44
4000	Capital Projects Fund	259,461.03	1,545.00	257,916.03
5210	Water	1,019,104.82	1,143,599.29	-124,494.47
5310	Sewer	1,163,862.53	1,152,426.77	11,435.76
5410	Solid Waste	1,540,305.73	1,437,201.10	103,104.63
5720	Storm Drainage	226,249.68	197,124.03	29,125.65
7030	Housing Fund	563,624.69	286,109.22	277,515.47
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	58,780.06	14,999.94
7427	Specialty License Plate Fee	0.00	0.00	0.00
		\$ 6,628,446.90	\$ 6,268,220.46	360,226.44
S:\shared documents\Acctg-Bdgt\Reconcile\2026 2 Bank Rec.xlsx\Cash Balance				

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	2,704.32	3,905.00	3,905.00	1,200.68	69%
141	Social Security	15.40	141.68	241.00	241.00	99.32	59%
142	Medicare	3.60	33.12	56.00	56.00	22.88	59%
143	PERS	9.12	82.08	118.00	118.00	35.92	70%
146	Workers' Compensation	1.56	14.04	18.00	18.00	3.96	78%
147	Insurance	1,065.02	8,520.16	13,844.00	13,844.00	5,323.84	62%
200	Supplies	0.00	0.00	50.00	50.00	50.00	0%
300	Purchased Services	0.00	25.00	362.00	362.00	337.00	7%
	Account Total:	1,395.18	11,520.40	18,594.00	18,594.00	7,073.60	62%
410200 MAYOR							
100	Regular Wages	115.84	231.67	1,506.00	1,506.00	1,274.33	15%
141	Social Security	7.20	14.40	93.00	93.00	78.60	15%
142	Medicare	1.68	3.36	22.00	22.00	18.64	15%
146	Workers' Compensation	0.54	1.08	7.00	7.00	5.92	15%
147	Insurance	192.25	384.49	2,307.00	2,307.00	1,922.51	17%
344	Telephone	6.95	55.60	84.00	84.00	28.40	66%
	Account Total:	324.46	690.60	4,019.00	4,019.00	3,328.40	17%
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	3,499.21	27,035.90	40,000.00	40,000.00	12,964.10	68%
141	Social Security	212.21	1,638.29	2,500.00	2,500.00	861.71	66%
142	Medicare	49.63	383.16	600.00	600.00	216.84	64%
143	PERS	190.00	1,438.04	2,500.00	2,500.00	1,061.96	58%
145	Unemployment Insurance	7.33	53.69	44.00	44.00	-9.69	122%
146	Workers' Compensation	13.84	108.44	153.00	153.00	44.56	71%
147	Insurance	528.00	4,224.00	7,000.00	7,000.00	2,776.00	60%
200	Supplies	305.56	726.86	1,000.00	1,000.00	273.14	73%
344	Telephone	20.39	163.84	275.00	275.00	111.16	60%
370	Travel & Education	0.00	674.21	1,100.00	1,100.00	425.79	61%
	Account Total:	4,826.17	36,446.43	55,172.00	55,172.00	18,725.57	66%
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	3,755.80	33,784.69	48,804.00	48,804.00	15,019.31	69%
120	Overtime-Regular	0.00	42.22	633.00	633.00	590.78	7%
141	Social Security	230.54	2,078.94	3,065.00	3,065.00	986.06	68%
142	Medicare	53.92	486.13	717.00	717.00	230.87	68%
143	PERS	340.70	3,068.53	4,484.00	4,484.00	1,415.47	68%
145	Unemployment Insurance	13.14	118.32	173.00	173.00	54.68	68%
146	Workers' Compensation	14.62	131.97	193.00	193.00	61.03	68%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
147	Insurance	1,057.63	8,461.16	12,690.00	12,690.00	4,228.84	67%
200	Supplies	60.95	1,118.16	1,413.00	1,413.00	294.84	79%
215	Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300	Purchased Services	280.80	12,307.82	12,482.00	12,482.00	174.18	99%
344	Telephone	39.40	315.20	544.00	544.00	228.80	58%
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:	5,847.50	61,913.14	91,711.00	91,711.00	29,797.86	68%
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	7,000.00	12,000.00	12,000.00	5,000.00	58%
370	Travel & Education	0.00	9.42	500.00	500.00	490.58	2%
	Account Total:	875.00	7,009.42	12,500.00	12,500.00	5,490.58	56%
411200 HISTORIC CITY HALL							
200	Supplies	0.00	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)	159.76	1,627.21	2,500.00	2,500.00	872.79	65%
342	Utility-Electric	135.06	1,004.65	2,000.00	2,000.00	995.35	50%
343	Utility-Gas	152.00	535.45	900.00	900.00	364.55	59%
	Account Total:	446.82	4,254.62	6,700.00	6,700.00	2,445.38	64%
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	291.73	634.24	900.00	900.00	265.76	70%
300	Purchased Services	0.00	0.00	300.00	300.00	300.00	0%
341	City Bills (wtr,swr,garb)	55.78	446.24	700.00	700.00	253.76	64%
342	Utility-Electric	54.11	439.18	700.00	700.00	260.82	63%
343	Utility-Gas	96.19	315.53	700.00	700.00	384.47	45%
390	Other Contracted Services	75.00	600.00	900.00	900.00	300.00	67%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 3 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
	Account Total:	572.81	2,435.19	4,200.00	4,200.00	1,764.81	58%
	Account Group Total:	14,287.94	124,506.43	215,062.00	215,062.00	90,555.57	58%
420000 PUBLIC SAFETY							
420000 PUBLIC SAFETY							
	300 Purchased Services	37,270.00	298,160.00	675,000.00	675,000.00	376,840.00	44%
	Account Total:	37,270.00	298,160.00	675,000.00	675,000.00	376,840.00	44%
420400 FIRE PROTECTION/CONTROL-CITY							
	146 Workers' Compensation	72.80	571.20	946.00	946.00	374.80	60%
	200 Supplies	79.38	1,877.46	1,000.00	1,000.00	-877.46	188%
	230 Fuel	0.00	67.34	691.00	691.00	623.66	10%
	300 Purchased Services	2,569.34	10,989.64	22,441.00	22,441.00	11,451.36	49%
	341 City Bills (wtr,swr,garb)	453.06	3,624.48	5,500.00	5,500.00	1,875.52	66%
	342 Utility-Electric	355.47	2,217.40	2,500.00	2,500.00	282.60	89%
	343 Utility-Gas	945.75	2,820.92	4,100.00	4,100.00	1,279.08	69%
	344 Telephone	71.46	571.68	750.00	750.00	178.32	76%
	900 CAPITAL OUTLAY	12,500.00	12,500.00	30,000.00	30,000.00	17,500.00	42%
	Account Total:	17,047.26	35,240.12	67,928.00	67,928.00	32,687.88	52%
420401 FIRE PROTECTION/CONTROL-RURAL							
	200 Supplies	154.37	3,653.97	8,000.00	8,000.00	4,346.03	46%
	215 Inventory >\$99 <\$5000	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
	230 Fuel	376.74	2,177.33	4,000.00	4,000.00	1,822.67	54%
	300 Purchased Services	62.99	1,692.90	15,000.00	15,000.00	13,307.10	11%
	341 City Bills (wtr,swr,garb)	453.06	3,624.48	4,950.00	4,950.00	1,325.52	73%
	342 Utility-Electric	355.47	2,217.38	2,166.00	2,166.00	-51.38	102%
	343 Utility-Gas	945.75	2,820.88	3,807.00	3,807.00	986.12	74%
	344 Telephone	71.45	571.60	750.00	750.00	178.40	76%
	370 Travel & Education	0.00	1,255.50	1,300.00	1,300.00	44.50	97%
	Account Total:	2,419.83	18,014.04	41,973.00	41,973.00	23,958.96	43%
420500 BUILDING INSPECTOR							
	100 Regular Wages	90.00	480.00	3,000.00	3,000.00	2,520.00	16%
	141 Social Security	5.58	29.76	186.00	186.00	156.24	16%
	142 Medicare	1.31	6.97	44.00	44.00	37.03	16%
	143 PERS	8.16	43.53	272.00	272.00	228.47	16%
	145 Unemployment Insurance	0.32	1.69	11.00	11.00	9.31	15%
	146 Workers' Compensation	1.06	5.67	35.00	35.00	29.33	16%
	300 Purchased Services	5,420.75	5,421.59	0.00	0.00	-5,421.59	0%
	370 Travel & Education	108.75	248.75	0.00	0.00	-248.75	0%
	Account Total:	5,635.93	6,237.96	3,548.00	3,548.00	-2,689.96	176%
	Account Group Total:	62,373.02	357,652.12	788,449.00	788,449.00	430,796.88	45%
430000 PUBLIC WORKS							

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
430200 ROAD & STREET MAINTENANCE							
100	Regular Wages	7,855.87	70,254.14	102,099.00	102,099.00	31,844.86	69%
111	Seasonal/Short Term/Temp	0.00	6,655.50	11,812.00	11,812.00	5,156.50	56%
120	Overtime-Regular	29.28	2,290.34	4,910.00	4,910.00	2,619.66	47%
141	Social Security	488.82	4,909.88	7,367.00	7,367.00	2,457.12	67%
142	Medicare	114.32	1,148.33	1,723.00	1,723.00	574.67	67%
143	PERS	715.13	6,579.66	10,777.00	10,777.00	4,197.34	61%
145	Unemployment Insurance	27.66	277.75	416.00	416.00	138.25	67%
146	Workers' Compensation	360.43	3,396.14	5,399.00	5,399.00	2,002.86	63%
147	Insurance	2,878.21	23,065.98	34,610.00	34,610.00	11,544.02	67%
200	Supplies	4,364.34	21,109.64	34,151.00	34,151.00	13,041.36	62%
220	Clothing Allowance (1/4)	0.00	250.84	378.00	378.00	127.16	66%
230	Fuel	1,000.00	10,462.02	20,000.00	20,000.00	9,537.98	52%
260	Safety Equipment (1/4)	0.00	0.00	165.00	165.00	165.00	0%
300	Purchased Services	1,057.90	15,802.24	13,079.00	13,079.00	-2,723.24	121%
323	ArcGIS & GPS Mapping	0.00	0.00	1,218.00	1,218.00	1,218.00	0%
341	City Bills (wtr,swr,garb)	67.00	536.55	708.00	708.00	171.45	76%
342	Utility-Electric	185.21	1,356.11	733.00	733.00	-623.11	185%
343	Utility-Gas	392.97	1,285.10	1,630.00	1,630.00	344.90	79%
344	Telephone	177.64	803.24	399.00	399.00	-404.24	201%
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:	19,714.78	374,414.83	867,288.00	867,288.00	492,873.17	43%
	Account Group Total:	19,714.78	374,414.83	867,288.00	867,288.00	492,873.17	43%
440000 PUBLIC HEALTH							
440600 ANIMAL CONTROL SERVICES							
100	Regular Wages	1,712.00	15,227.62	22,256.00	22,256.00	7,028.38	68%
120	Overtime-Regular	0.00	32.72	1,473.00	1,473.00	1,440.28	2%
141	Social Security	106.15	946.15	1,471.00	1,471.00	524.85	64%
142	Medicare	24.82	221.23	344.00	344.00	122.77	64%
143	PERS	155.27	1,384.11	2,152.00	2,152.00	767.89	64%
145	Unemployment Insurance	5.99	53.41	83.00	83.00	29.59	64%
146	Workers' Compensation	136.23	1,103.16	1,892.00	1,892.00	788.84	58%
147	Insurance	961.39	7,488.96	11,537.00	11,537.00	4,048.04	65%
200	Supplies	36.99	920.76	593.00	593.00	-327.76	155%
230	Fuel	156.69	1,282.72	285.00	285.00	-997.72	450%
300	Purchased Services	307.00	831.00	50.00	50.00	-781.00	1662%
342	Utility-Electric	76.07	499.87	1,000.00	1,000.00	500.13	50%
344	Telephone	94.66	378.64	800.00	800.00	421.36	47%
	Account Total:	3,773.26	30,370.35	43,936.00	43,936.00	13,565.65	69%
	Account Group Total:	3,773.26	30,370.35	43,936.00	43,936.00	13,565.65	69%
460000 CULTURE AND RECREATION							

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 5 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
460430 PARKS							
100	Regular Wages	684.80	6,090.89	8,902.00	8,902.00	2,811.11	68%
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	1,573.28	3,056.00	3,056.00	1,482.72	51%
142	Medicare	9.93	367.94	715.00	715.00	347.06	51%
143	PERS	62.13	744.06	4,471.00	4,471.00	3,726.94	17%
145	Unemployment Insurance	2.40	88.87	173.00	173.00	84.13	51%
146	Workers' Compensation	34.40	533.79	2,403.00	2,403.00	1,869.21	22%
147	Insurance	384.57	2,995.63	4,615.00	4,615.00	1,619.37	65%
200	Supplies	228.04	13,210.76	34,000.00	34,000.00	20,789.24	39%
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	6,520.71	6,628.71	25,000.00	25,000.00	18,371.29	27%
341	City Bills (wtr, swr, garb)	133.65	8,051.79	11,000.00	11,000.00	2,948.21	73%
342	Utility-Electric	344.02	1,563.20	3,000.00	3,000.00	1,436.80	52%
900	CAPITAL OUTLAY	0.00	0.00	125,000.00	125,000.00	125,000.00	0%
	Account Total:	8,447.10	62,539.93	267,735.00	267,735.00	205,195.07	23%
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	796.00	1,300.00	1,300.00	504.00	61%
	Account Total:	35.00	4,151.99	7,086.00	7,086.00	2,934.01	59%
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	219.95	219.95	700.00	700.00	480.05	31%
300	Purchased Services	0.00	225.00	700.00	700.00	475.00	32%
341	City Bills (wtr, swr, garb)	35.00	5,432.60	8,500.00	8,500.00	3,067.40	64%
342	Utility-Electric	107.74	2,130.32	3,500.00	3,500.00	1,369.68	61%
900	CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	5,000.00	0%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
	Account Total:	362.69	14,215.28	28,569.00	28,569.00	14,353.72	50%
460442 CIVIC CENTER							
	100 Regular Wages	2,050.52	30,710.50	59,990.00	59,990.00	29,279.50	51%
	111 Seasonal/Short Term/Temp	0.00	0.00	3,120.00	3,120.00	3,120.00	0%
	118 Termination Pay	0.00	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	127.14	1,824.08	3,937.00	3,937.00	2,112.92	46%
	142 Medicare	29.73	426.71	921.00	921.00	494.29	46%
	143 PERS	138.36	2,418.27	5,769.00	5,769.00	3,350.73	42%
	145 Unemployment Insurance	7.17	108.63	223.00	223.00	114.37	49%
	146 Workers' Compensation	75.94	303.67	533.00	533.00	229.33	57%
	147 Insurance	192.27	10,034.46	19,611.00	19,611.00	9,576.54	51%
	200 Supplies	1,241.75	11,091.68	12,000.00	12,000.00	908.32	92%
	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	3,728.60	17,811.74	17,000.00	17,000.00	-811.74	105%
	341 City Bills (wtr,swr,garb)	304.65	2,437.20	3,900.00	3,900.00	1,462.80	62%
	342 Utility-Electric	997.35	6,360.27	12,000.00	12,000.00	5,639.73	53%
	343 Utility-Gas	615.75	2,048.95	2,500.00	2,500.00	451.05	82%
	344 Telephone	177.67	1,421.36	2,200.00	2,200.00	778.64	65%
	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:	9,686.90	87,301.35	171,695.00	171,695.00	84,393.65	51%
460445 SWIMMING POOL							
	100 Regular Wages	342.40	3,045.20	4,451.00	4,451.00	1,405.80	68%
	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	1,614.47	3,128.00	3,128.00	1,513.53	52%
	142 Medicare	4.96	377.55	732.00	732.00	354.45	52%
	143 PERS	31.05	276.22	4,576.00	4,576.00	4,299.78	6%
	145 Unemployment Insurance	1.19	91.08	177.00	177.00	85.92	51%
	146 Workers' Compensation	17.21	420.21	785.00	785.00	364.79	54%
	147 Insurance	192.27	1,497.51	2,307.00	2,307.00	809.49	65%
	200 Supplies	12.99	1,074.23	15,000.00	15,000.00	13,925.77	7%
	300 Purchased Services	1,066.46	28,501.46	5,000.00	5,000.00	-23,501.46	570%
	341 City Bills (wtr,swr,garb)	338.65	3,193.49	5,500.00	5,500.00	2,306.51	58%
	342 Utility-Electric	98.62	2,836.54	3,200.00	3,200.00	363.46	89%
	343 Utility-Gas	1,249.25	8,159.85	9,000.00	9,000.00	840.15	91%
	344 Telephone	5.19	542.45	1,500.00	1,500.00	957.55	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:	3,381.47	74,625.41	132,358.00	132,358.00	57,732.59	56%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 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	2,634.95	5,000.00	5,000.00	2,365.05	53%
	342 Utility-Electric	594.03	2,687.05	4,000.00	4,000.00	1,312.95	67%
	343 Utility-Gas	1,495.75	4,417.40	7,500.00	7,500.00	3,082.60	59%
	Account Total:	2,394.43	9,997.77	20,791.00	20,791.00	10,793.23	48%
	Account Group Total:	24,307.59	252,831.73	633,171.00	633,171.00	380,339.27	40%
470000 HOUSING, COMMUNITY & ECONOMIC							
470120 Community Improvements							
	300 Purchased Services	0.00	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	0.00	33,701.00	0.00	0.00	-33,701.00	0%
	Account Total:	0.00	58,681.00	40,000.00	40,000.00	-18,681.00	147%
470270 HOUSING & COMM DEVELOPMENT							
	300 Purchased Services	229.52	1,055.84	5,000.00	5,000.00	3,944.16	21%
	Account Total:	229.52	1,055.84	5,000.00	5,000.00	3,944.16	21%
	Account Group Total:	229.52	59,736.84	45,000.00	45,000.00	-14,736.84	133%
480000 CONSERVATION AND NATURAL RESOURCES							
480100 RECYCLING PROGRAM							
	200 Supplies	65.00	145.00	500.00	500.00	355.00	29%
	Account Total:	65.00	145.00	500.00	500.00	355.00	29%
	Account Group Total:	65.00	145.00	500.00	500.00	355.00	29%
490000 OTHER PAYMENTS							
490527 USDA LOAN FIREHALL IMPR							
	610 Principal	885.49	7,012.21	13,473.00	13,473.00	6,460.79	52%
	620 Interest	717.51	5,811.79	5,763.00	5,763.00	-48.79	101%
	Account Total:	1,603.00	12,824.00	19,236.00	19,236.00	6,412.00	67%
	Account Group Total:	1,603.00	12,824.00	19,236.00	19,236.00	6,412.00	67%
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%

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 GENERAL							
510330 COMPREHENSIVE LIABILITY INSURANCE							
	510 Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
	Account Total:	0.00	39,135.75	39,200.00	39,200.00	64.25	100%
	Account Group Total:	0.00	54,635.75	54,700.00	54,700.00	64.25	100%
	Fund Total:	126,354.11	1,267,117.05	2,667,342.00	2,667,342.00	1,400,224.95	48%
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%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 9 of 23
Report ID: B100C

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

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2396 REC FACILITIES PASS (DONATIONS)							
510300 OTHER UNALLOCATED COSTS							
	300 Purchased Services	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
	Account Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
	Account Group Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
	Fund Total:	0.00	200.00	1,500.00	1,500.00	1,300.00	13%
2399 REVOLVING LOAN							
470000 HOUSING, COMMUNITY & ECONOMIC							
470320 ECONOMIC DEVELOPMENT LOANS							
	300 Purchased Services	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
	Account Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
	Account Group Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
	Fund Total:	0.00	0.00	138,000.00	138,000.00	138,000.00	0%
2400 STREET LIGHTING DISTRICT NO. 35							
410000 GENERAL GOVERNMENT							
411860 SPECIAL IMPROVEMENT ASSESSMENTS							
	540 Street Lighting District No. 35	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
	Account Total:	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
	Account Group Total:	0.00	4,853.48	4,806.00	4,806.00	-47.48	101%
430000 PUBLIC WORKS							
430263 STREET LIGHTING							
	100 Regular Wages	162.72	1,463.92	2,139.00	2,139.00	675.08	68%
	141 Social Security	10.08	90.80	133.00	133.00	42.20	68%
	142 Medicare	2.35	21.12	31.00	31.00	9.88	68%
	143 PERS	14.75	132.84	194.00	194.00	61.16	68%
	145 Unemployment Insurance	0.56	5.17	7.00	7.00	1.83	74%
	146 Workers' Compensation	0.27	2.47	4.00	4.00	1.53	62%
	147 Insurance	96.29	769.79	1,154.00	1,154.00	384.21	67%
	342 Utility-Electric	4,513.87	35,959.66	52,000.00	52,000.00	16,040.34	69%
	900 CAPITAL OUTLAY	0.00	0.00	300,000.00	300,000.00	300,000.00	0%
	Account Total:	4,800.89	38,445.77	355,662.00	355,662.00	317,216.23	11%
	Account Group Total:	4,800.89	38,445.77	355,662.00	355,662.00	317,216.23	11%
	Fund Total:	4,800.89	43,299.25	360,468.00	360,468.00	317,168.75	12%

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2500 STREET MAINTENANCE DISTRICT NO. 1							
430000 PUBLIC WORKS							
430200 ROAD & STREET MAINTENANCE							
100	Regular Wages	325.58	2,928.10	4,278.00	4,278.00	1,349.90	68%
120	Overtime-Regular	0.00	0.00	4,910.00	4,910.00	4,910.00	0%
141	Social Security	20.19	181.58	570.00	570.00	388.42	32%
142	Medicare	4.72	42.51	133.00	133.00	90.49	32%
143	PERS	29.52	265.54	833.00	833.00	567.46	32%
145	Unemployment Insurance	1.14	10.24	32.00	32.00	21.76	32%
146	Workers' Compensation	0.58	5.24	172.00	172.00	166.76	3%
147	Insurance	192.54	1,539.22	2,307.00	2,307.00	767.78	67%
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	0.00	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:	574.27	16,307.97	270,757.00	270,757.00	254,449.03	6%
	Account Group Total:	574.27	16,307.97	270,757.00	270,757.00	254,449.03	6%
	Fund Total:	574.27	16,307.97	270,757.00	270,757.00	254,449.03	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	162.74	1,464.00	2,139.00	2,139.00	675.00	68%
141	Social Security	10.09	90.73	133.00	133.00	42.27	68%
142	Medicare	2.36	21.22	31.00	31.00	9.78	68%
143	PERS	14.77	132.79	194.00	194.00	61.21	68%
145	Unemployment Insurance	0.57	5.14	7.00	7.00	1.86	73%
146	Workers' Compensation	0.29	2.57	4.00	4.00	1.43	64%
147	Insurance	96.24	769.40	1,154.00	1,154.00	384.60	67%
900	CAPITAL OUTLAY	0.00	0.00	84,000.00	84,000.00	84,000.00	0%
	Account Total:	287.06	2,485.85	87,662.00	87,662.00	85,176.15	3%
	Account Group Total:	287.06	2,485.85	87,662.00	87,662.00	85,176.15	3%
	Fund Total:	287.06	2,485.85	87,662.00	87,662.00	85,176.15	3%

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
2810 POLICE PENSION & TRAINING (3RD CLASS CITIES)							
520000 OTHER FINANCING USES							
521000 INTERFUND OPERATING TRANSFERS OUT							
	823 Transfer to General Fund	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
	Account Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
	Account Group Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
	Fund Total:	0.00	0.00	53,000.00	53,000.00	53,000.00	0%
2940 CDBG HOUSING FUND							
470000 HOUSING, COMMUNITY & ECONOMIC							
470240 HOUSING REHABILITATION							
	750 Rehabilitation	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
	Account Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
	Account Group Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
	Fund Total:	0.00	0.00	408,000.00	408,000.00	408,000.00	0%
2991 AMERICAN RESCUE PLAN ACT (ARPA) RECOVERY FUNDS							
520000 OTHER FINANCING USES							
521000 INTERFUND OPERATING TRANSFERS OUT							
	820 Transfer to Other Funds	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
	Account Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
	Account Group Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
	Fund Total:	0.00	500,515.57	500,516.00	500,516.00	0.43	100%
4000 CAPITAL PROJECTS FUND							
430000 PUBLIC WORKS							
430200 ROAD & STREET MAINTENANCE							
	900 CAPITAL OUTLAY	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
	Account Total:	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
	Account Group Total:	0.00	0.00	1,650,000.00	1,650,000.00	1,650,000.00	0%
460000 CULTURE AND RECREATION							
460465 HISTORIC SHELBY HIGH (MIDDLE)							
	300 Purchased Services	1,545.00	1,545.00	0.00	0.00	-1,545.00	0%
	Account Total:	1,545.00	1,545.00	0.00	0.00	-1,545.00	0%
	Account Group Total:	1,545.00	1,545.00	0.00	0.00	-1,545.00	0%
	Fund Total:	1,545.00	1,545.00	1,650,000.00	1,650,000.00	1,648,455.00	0%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 13 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 WATER 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	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Group Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
430000 PUBLIC WORKS							
430500 WATER OPERATING							
	100 Regular Wages	10,897.88	95,622.12	139,323.00	139,323.00	43,700.88	69%
	120 Overtime-Regular	751.96	12,495.60	14,729.00	14,729.00	2,233.40	85%
	141 Social Security	722.13	6,702.09	9,551.00	9,551.00	2,848.91	70%
	142 Medicare	168.87	1,567.37	2,234.00	2,234.00	666.63	70%
	143 PERS	1,056.67	9,806.32	13,972.00	13,972.00	4,165.68	70%
	145 Unemployment Insurance	40.76	378.28	539.00	539.00	160.72	70%
	146 Workers' Compensation	534.60	4,850.49	6,765.00	6,765.00	1,914.51	72%
	147 Insurance	5,403.80	43,196.90	65,066.00	65,066.00	21,869.10	66%
	200 Supplies	1,762.31	33,547.75	75,000.00	75,000.00	41,452.25	45%
	220 Clothing Allowance (1/4)	0.00	250.91	378.00	378.00	127.09	66%
	230 Fuel	731.14	6,868.84	17,000.00	17,000.00	10,131.16	40%
	300 Purchased Services	856.70	87,729.30	45,000.00	45,000.00	-42,729.30	195%
	323 ArcGIS & GPS Mapping	0.00	0.00	1,243.00	1,243.00	1,243.00	0%
	341 City Bills (wtr,swr,garb)	67.00	536.54	708.00	708.00	171.46	76%
	342 Utility-Electric	7,281.66	60,587.10	80,000.00	80,000.00	19,412.90	76%
	343 Utility-Gas	487.22	1,701.60	3,000.00	3,000.00	1,298.40	57%
	344 Telephone	242.52	1,322.28	1,300.00	1,300.00	-22.28	102%
	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	319.56	2,188.24	2,500.00	2,500.00	311.76	88%
	Account Total:	31,324.78	373,094.73	493,308.00	493,308.00	120,213.27	76%
430501 WATER OPERATING-CAPITAL OUTLAY							
	900 CAPITAL OUTLAY	0.00	0.00	35,000.00	35,000.00	35,000.00	0%
	950 Construction	1,180.25	241,721.27	750,000.00	750,000.00	508,278.73	32%
	Account Total:	1,180.25	241,721.27	785,000.00	785,000.00	543,278.73	31%
430511 WATER ADMIN-COUNCIL							
	100 Regular Wages	901.20	8,110.80	11,716.00	11,716.00	3,605.20	69%
	141 Social Security	46.60	428.72	722.00	722.00	293.28	59%
	142 Medicare	10.90	100.28	169.00	169.00	68.72	59%
	143 PERS	27.24	245.16	354.00	354.00	108.84	69%
	146 Workers' Compensation	4.20	37.80	56.00	56.00	18.20	68%
	147 Insurance	3,193.96	25,551.68	41,531.00	41,531.00	15,979.32	62%
	200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
	300 Purchased Services	0.00	25.00	362.00	362.00	337.00	7%

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 WATER UTILITY							
	Account Total:	4,184.10	34,499.44	54,960.00	54,960.00	20,460.56	63%
430512 WATER ADMIN-MAYOR							
	100 Regular Wages	347.54	695.09	4,518.00	4,518.00	3,822.91	15%
	141 Social Security	21.54	43.08	280.00	280.00	236.92	15%
	142 Medicare	5.04	10.08	66.00	66.00	55.92	15%
	146 Workers' Compensation	1.64	3.28	21.00	21.00	17.72	16%
	147 Insurance	576.78	1,153.59	6,922.00	6,922.00	5,768.41	17%
	344 Telephone	6.96	55.68	84.00	84.00	28.32	66%
	Account Total:	959.50	1,960.80	11,891.00	11,891.00	9,930.20	16%
430513 WATER ADMIN-LEGAL SERVICES							
	350 Professional Services	875.00	7,000.00	20,000.00	20,000.00	13,000.00	35%
	370 Travel & Education	0.00	9.42	0.00	0.00	-9.42	0%
	Account Total:	875.00	7,009.42	20,000.00	20,000.00	12,990.58	35%
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	16.49	208.49	254.00	254.00	45.51	82%
	341 City Bills (wtr,swr,garb)	55.79	446.32	700.00	700.00	253.68	64%
	342 Utility-Electric	54.11	439.18	700.00	700.00	260.82	63%
	343 Utility-Gas	96.19	315.53	700.00	700.00	384.47	45%
	390 Other Contracted Services	75.00	600.00	900.00	900.00	300.00	67%
	Account Total:	297.58	2,009.52	3,254.00	3,254.00	1,244.48	62%
430570 WATER CUSTOMER ACCOUNTING & COLLECTION							
	100 Regular Wages	9,044.27	81,342.28	117,667.00	117,667.00	36,324.72	69%
	120 Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
	141 Social Security	553.94	4,997.58	7,413.00	7,413.00	2,415.42	67%
	142 Medicare	129.56	1,168.83	1,734.00	1,734.00	565.17	67%
	143 PERS	820.30	7,389.02	10,845.00	10,845.00	3,455.98	68%
	145 Unemployment Insurance	31.66	285.18	418.00	418.00	132.82	68%
	146 Workers' Compensation	30.68	276.15	404.00	404.00	127.85	68%
	147 Insurance	2,788.33	22,305.37	33,456.00	33,456.00	11,150.63	67%
	200 Supplies	60.96	1,701.02	1,585.00	1,585.00	-116.02	107%
	215 Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
	300 Purchased Services	293.65	11,410.80	13,000.00	13,000.00	1,589.20	88%
	310 Postage	158.11	1,399.80	2,000.00	2,000.00	600.20	70%
	344 Telephone	39.40	315.20	544.00	544.00	228.80	58%
	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:	13,950.86	132,717.86	197,543.00	197,543.00	64,825.14	67%
	Account Group Total:	52,772.07	793,013.04	1,566,423.00	1,566,423.00	773,409.96	51%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 15 of 23
Report ID: B100C

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5210 WATER UTILITY						
490000 OTHER PAYMENTS						
490207 SRF REV BOND-2008 DNRC2 WATER						
610 Principal	0.00	10,000.00	10,000.00	10,000.00	0.00	100%
620 Interest	0.00	1,125.00	1,950.00	1,950.00	825.00	58%
Account Total:	0.00	11,125.00	11,950.00	11,950.00	825.00	93%
490209 SRF REV BOND-2010 WATER						
610 Principal	0.00	28,000.00	18,000.00	18,000.00	-10,000.00	156%
620 Interest	0.00	3,712.50	1,000.00	1,000.00	-2,712.50	371%
Account Total:	0.00	31,712.50	19,000.00	19,000.00	-12,712.50	167%
490211 USDA RD-2015 MULTIMODAL						
610 Principal	0.00	65,535.44	66,000.00	66,000.00	464.56	99%
620 Interest	0.00	121,722.56	121,161.00	121,161.00	-561.56	100%
Account Total:	0.00	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:	0.00	264,483.00	254,111.00	254,111.00	-10,372.00	104%
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:	57,682.07	1,143,599.29	1,944,984.00	1,944,984.00	801,384.71	59%
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						

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
420100	24/7 Dispatching Services						
	300 Purchased Services	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Group Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
430000 PUBLIC WORKS							
430600 SEWER OPERATING							
	100 Regular Wages	7,635.43	67,372.25	99,029.00	99,029.00	31,656.75	68%
	120 Overtime-Regular	72.77	3,555.74	3,928.00	3,928.00	372.26	91%
	141 Social Security	477.69	4,396.24	6,383.00	6,383.00	1,986.76	69%
	142 Medicare	111.72	1,028.11	1,493.00	1,493.00	464.89	69%
	143 PERS	699.15	6,433.18	9,338.00	9,338.00	2,904.82	69%
	145 Unemployment Insurance	26.96	248.02	360.00	360.00	111.98	69%
	146 Workers' Compensation	319.85	2,956.76	4,128.00	4,128.00	1,171.24	72%
	147 Insurance	3,901.88	31,318.91	47,992.00	47,992.00	16,673.09	65%
	200 Supplies	9,879.54	31,817.22	20,000.00	20,000.00	-11,817.22	159%
	220 Clothing Allowance (1/4)	0.00	250.89	378.00	378.00	127.11	66%
	230 Fuel	0.00	6,195.59	7,000.00	7,000.00	804.41	89%
	300 Purchased Services	287.91	368,385.17	15,000.00	15,000.00	-353,385.17	2456%
	323 ArcGIS & GPS Mapping	0.00	0.00	1,243.00	1,243.00	1,243.00	0%
	341 City Bills (wtr,swr,garb)	67.00	536.54	900.00	900.00	363.46	60%
	342 Utility-Electric	1,161.32	5,984.23	11,000.00	11,000.00	5,015.77	54%
	343 Utility-Gas	392.97	1,285.10	2,200.00	2,200.00	914.90	58%
	344 Telephone	263.22	1,487.88	1,881.00	1,881.00	393.12	79%
	350 Professional Services	9,507.80	24,860.01	38,000.00	38,000.00	13,139.99	65%
	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:	34,805.21	558,685.69	273,460.00	273,460.00	-285,225.69	204%
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	8,110.80	11,716.00	11,716.00	3,605.20	69%
	141 Social Security	46.60	428.72	722.00	722.00	293.28	59%
	142 Medicare	10.90	100.28	169.00	169.00	68.72	59%
	143 PERS	27.24	245.16	354.00	354.00	108.84	69%
	146 Workers' Compensation	4.20	37.80	56.00	56.00	18.20	68%
	147 Insurance	3,193.96	25,551.68	41,531.00	41,531.00	15,979.32	62%
	200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
	300 Purchased Services	0.00	25.00	362.00	362.00	337.00	7%
	Account Total:	4,184.10	34,499.44	54,960.00	54,960.00	20,460.56	63%

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
430612 SEWER ADMIN-MAYOR							
100	Regular Wages	347.56	695.12	4,518.00	4,518.00	3,822.88	15%
141	Social Security	21.54	43.08	280.00	280.00	236.92	15%
142	Medicare	5.04	10.08	66.00	66.00	55.92	15%
146	Workers' Compensation	1.64	3.28	21.00	21.00	17.72	16%
147	Insurance	576.84	1,153.67	6,922.00	6,922.00	5,768.33	17%
344	Telephone	6.96	55.68	84.00	84.00	28.32	66%
	Account Total:	959.58	1,960.91	11,891.00	11,891.00	9,930.09	16%
430613 SEWER ADMIN-LEGAL SERVICES							
350	Professional Services	875.00	7,000.00	12,000.00	12,000.00	5,000.00	58%
370	Travel & Education	0.00	9.43	500.00	500.00	490.57	2%
	Account Total:	875.00	7,009.43	12,500.00	12,500.00	5,490.57	56%
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	16.50	208.51	254.00	254.00	45.49	82%
341	City Bills (wtr,swr,garb)	55.79	446.32	750.00	750.00	303.68	60%
342	Utility-Electric	54.11	439.18	700.00	700.00	260.82	63%
343	Utility-Gas	96.19	315.53	700.00	700.00	384.47	45%
390	Other Contracted Services	75.00	600.00	900.00	900.00	300.00	67%
	Account Total:	297.59	2,009.54	3,304.00	3,304.00	1,294.46	61%
430670 SEWER CUSTOMER ACCOUNTING & COLLECTION							
100	Regular Wages	8,718.66	78,414.19	113,388.00	113,388.00	34,973.81	69%
120	Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
141	Social Security	533.76	4,816.08	7,148.00	7,148.00	2,331.92	67%
142	Medicare	124.82	1,126.34	1,672.00	1,672.00	545.66	67%
143	PERS	790.77	7,123.50	10,457.00	10,457.00	3,333.50	68%
145	Unemployment Insurance	30.51	274.85	404.00	404.00	129.15	68%
146	Workers' Compensation	30.10	270.90	396.00	396.00	125.10	68%
147	Insurance	2,595.77	20,766.23	31,149.00	31,149.00	10,382.77	67%
200	Supplies	60.97	1,701.05	1,585.00	1,585.00	-116.05	107%
215	Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300	Purchased Services	293.66	11,345.97	13,000.00	13,000.00	1,654.03	87%
310	Postage	158.12	1,399.82	2,000.00	2,000.00	600.18	70%
344	Telephone	39.40	315.20	544.00	544.00	228.80	58%
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:	13,376.54	127,680.76	190,155.00	190,155.00	62,474.24	67%
	Account Group Total:	54,498.02	751,820.77	2,571,737.00	2,571,737.00	1,819,916.23	29%

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5310 SEWER UTILITY							
490000 OTHER PAYMENTS							
490208	SRF REV BOND-2010 WASTEWATER						
610	Principal	0.00	48,000.00	58,000.00	58,000.00	10,000.00	83%
620	Interest	0.00	5,141.25	8,205.00	8,205.00	3,063.75	63%
	Account Total:	0.00	53,141.25	66,205.00	66,205.00	13,063.75	80%
490211	USDA RD-2015 MULTIMODAL						
610	Principal	0.00	28,155.14	29,000.00	29,000.00	844.86	97%
620	Interest	0.00	52,268.86	51,424.00	51,424.00	-844.86	102%
	Account Total:	0.00	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:	0.00	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:	59,408.02	1,152,426.77	3,027,254.00	3,027,254.00	1,874,827.23	38%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 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	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
	Account Group Total:	4,910.00	39,280.00	60,000.00	60,000.00	20,720.00	65%
430000 PUBLIC WORKS							
430811 SOLID WASTE ADMIN-COUNCIL							
	100 Regular Wages	901.20	8,110.80	11,716.00	11,716.00	3,605.20	69%
	141 Social Security	46.60	428.72	722.00	722.00	293.28	59%
	142 Medicare	10.90	100.28	169.00	169.00	68.72	59%
	143 PERS	27.24	245.16	354.00	354.00	108.84	69%
	146 Workers' Compensation	4.20	37.80	56.00	56.00	18.20	68%
	147 Insurance	3,193.96	25,551.68	41,531.00	41,531.00	15,979.32	62%
	200 Supplies	0.00	0.00	50.00	50.00	50.00	0%
	300 Purchased Services	0.00	25.00	362.00	362.00	337.00	7%
	Account Total:	4,184.10	34,499.44	54,960.00	54,960.00	20,460.56	63%
430812 SOLID WASTE ADMIN-MAYOR							
	100 Regular Wages	347.56	695.12	4,518.00	4,518.00	3,822.88	15%
	141 Social Security	21.54	43.08	280.00	280.00	236.92	15%
	142 Medicare	5.04	10.08	66.00	66.00	55.92	15%
	146 Workers' Compensation	1.64	3.28	21.00	21.00	17.72	16%
	147 Insurance	576.84	1,153.67	6,922.00	6,922.00	5,768.33	17%
	344 Telephone	6.96	55.68	84.00	84.00	28.32	66%
	Account Total:	959.58	1,960.91	11,891.00	11,891.00	9,930.09	16%
430813 SOLID WASTE ADMIN-LEGAL SERVICES							
	350 Professional Services	875.00	7,000.00	12,000.00	12,000.00	5,000.00	58%
	370 Travel & Education	0.00	9.43	0.00	0.00	-9.43	0%
	Account Total:	875.00	7,009.43	12,000.00	12,000.00	4,990.57	58%
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	16.50	208.50	254.00	254.00	45.50	82%
	341 City Bills (wtr, swr, garb)	55.79	446.32	700.00	700.00	253.68	64%
	342 Utility-Electric	54.09	439.08	700.00	700.00	260.92	63%
	343 Utility-Gas	96.18	315.46	700.00	700.00	384.54	45%
	390 Other Contracted Services	75.00	600.00	900.00	900.00	300.00	67%
	Account Total:	297.56	2,009.36	3,254.00	3,254.00	1,244.64	62%

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	3,541.47	28,567.70	37,768.00	37,768.00	9,200.30	76%
120	Overtime-Regular	0.00	332.20	1,964.00	1,964.00	1,631.80	17%
141	Social Security	219.56	1,791.75	2,463.00	2,463.00	671.25	73%
142	Medicare	51.37	419.04	576.00	576.00	156.96	73%
143	PERS	321.19	2,621.19	3,604.00	3,604.00	982.81	73%
145	Unemployment Insurance	12.41	101.21	139.00	139.00	37.79	73%
146	Workers' Compensation	120.62	935.49	1,219.00	1,219.00	283.51	77%
147	Insurance	796.19	6,264.32	6,922.00	6,922.00	657.68	90%
200	Supplies	2,855.56	15,338.97	30,000.00	30,000.00	14,661.03	51%
220	Clothing Allowance (1/4)	0.00	135.23	0.00	0.00	-135.23	0%
230	Fuel	615.77	6,134.83	11,000.00	11,000.00	4,865.17	56%
260	Safety Equipment (1/4)	0.00	0.00	500.00	500.00	500.00	0%
300	Purchased Services	272.28	7,939.50	8,000.00	8,000.00	60.50	99%
323	ArcGIS & GPS Mapping	0.00	0.00	1,218.00	1,218.00	1,218.00	0%
341	City Bills (wtr,swr,garb)	52.00	416.54	543.00	543.00	126.46	77%
342	Utility-Electric	185.22	1,262.50	2,000.00	2,000.00	737.50	63%
343	Utility-Gas	392.97	1,285.08	2,500.00	2,500.00	1,214.92	51%
344	Telephone	23.18	185.44	203.00	203.00	17.56	91%
	Account Total:	9,459.79	73,730.99	110,619.00	110,619.00	36,888.01	67%
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	13,858.14	124,097.61	180,123.00	180,123.00	56,025.39	69%
120	Overtime-Regular	0.00	938.18	1,964.00	1,964.00	1,025.82	48%
141	Social Security	859.00	7,750.94	11,289.00	11,289.00	3,538.06	69%
142	Medicare	200.87	1,812.68	2,640.00	2,640.00	827.32	69%
143	PERS	1,256.97	11,340.79	16,515.00	16,515.00	5,174.21	69%
145	Unemployment Insurance	48.49	437.48	637.00	637.00	199.52	69%
146	Workers' Compensation	552.42	4,988.77	7,146.00	7,146.00	2,157.23	70%
147	Insurance	6,439.23	51,466.77	78,448.00	78,448.00	26,981.23	66%
200	Supplies	1,367.14	41,375.82	25,000.00	25,000.00	-16,375.82	166%
220	Clothing Allowance (1/4)	0.00	115.67	378.00	378.00	262.33	31%
230	Fuel	412.93	8,084.16	25,000.00	25,000.00	16,915.84	32%
300	Purchased Services	107.48	21,134.77	25,000.00	25,000.00	3,865.23	85%
341	City Bills (wtr,swr,garb)	15.00	120.00	165.00	165.00	45.00	73%
342	Utility-Electric	541.38	855.46	1,500.00	1,500.00	644.54	57%
343	Utility-Gas	367.25	1,229.25	2,500.00	2,500.00	1,270.75	49%
344	Telephone	154.46	617.80	196.00	196.00	-421.80	315%
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:	26,180.76	286,007.81	428,591.00	428,591.00	142,583.19	67%

03/11/26

CITY OF SHELBY

Page: 21 of 23

10:28:30

Statement of Expenditure - Budget vs. Actual Report

Report ID: B100C

For the Accounting Period: 2 / 26

Fund Account Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY						
430841 LANDFILL-CAPITAL OUTLAY						
900 CAPITAL OUTLAY	0.00	644,950.00	0.00	0.00	-644,950.00	0%
Account Total:	0.00	644,950.00	0.00	0.00	-644,950.00	0%
430870 SOLID WASTE CUSTOMER ACCOUNTING & COLLECTION						
100 Regular Wages	9,041.43	81,321.25	117,667.00	117,667.00	36,345.75	69%
120 Overtime-Regular	0.00	126.63	1,899.00	1,899.00	1,772.37	7%
141 Social Security	553.76	4,996.25	7,413.00	7,413.00	2,416.75	67%
142 Medicare	129.51	1,168.52	1,734.00	1,734.00	565.48	67%
143 PERS	820.03	7,387.09	10,845.00	10,845.00	3,457.91	68%
145 Unemployment Insurance	31.66	285.11	418.00	418.00	132.89	68%
146 Workers' Compensation	30.68	276.13	404.00	404.00	127.87	68%
147 Insurance	2,786.75	22,297.23	33,456.00	33,456.00	11,158.77	67%
200 Supplies	60.97	1,701.06	1,474.00	1,474.00	-227.06	115%
215 Inventory >\$99 <\$5000	0.00	0.00	1,308.00	1,308.00	1,308.00	0%
300 Purchased Services	1,552.64	15,067.30	17,000.00	17,000.00	1,932.70	89%
310 Postage	158.12	1,399.84	1,557.00	1,557.00	157.16	90%
344 Telephone	39.40	315.20	544.00	544.00	228.80	58%
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:	15,204.95	136,341.61	200,924.00	200,924.00	64,582.39	68%
Account Group Total:	57,161.74	1,186,509.55	1,567,839.00	1,567,839.00	381,329.45	76%
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	0.00	36,758.23	0.00	0.00	-36,758.23	0%
620 Interest	0.00	7,464.33	0.00	0.00	-7,464.33	0%
Account Total:	0.00	44,222.56	0.00	0.00	-44,222.56	0%
Account Group Total:	0.00	172,088.30	176,980.00	176,980.00	4,891.70	97%
510000 MISCELLANEOUS						

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
5410 SOLID WASTE UTILITY							
510330 COMPREHENSIVE LIABILITY INSURANCE							
	510 Insur-Liab/Prop/Auto Physical Dmg	0.00	39,135.75	39,500.00	39,500.00	364.25	99%
	815 Insurance Deductible	0.00	187.50	750.00	750.00	562.50	25%
	Account Total:	0.00	39,323.25	40,250.00	40,250.00	926.75	98%
	Account Group Total:	0.00	39,323.25	40,250.00	40,250.00	926.75	98%
	Fund Total:	62,071.74	1,437,201.10	1,862,069.00	1,862,069.00	424,867.90	77%
5720 STORM DRAINAGE							
430000 PUBLIC WORKS							
430246 STORM DRAINAGE							
	200 Supplies	0.00	2,256.63	0.00	0.00	-2,256.63	0%
	300 Purchased Services	0.00	7,853.88	5,464.00	5,464.00	-2,389.88	144%
	350 Professional Services	0.00	1,458.75	0.00	0.00	-1,458.75	0%
	802 Refunds	0.00	0.00	10.00	10.00	10.00	0%
	950 Construction	0.00	2,454.77	300,000.00	300,000.00	297,545.23	1%
	Account Total:	0.00	14,024.03	305,474.00	305,474.00	291,449.97	5%
	Account Group Total:	0.00	14,024.03	305,474.00	305,474.00	291,449.97	5%
490000 OTHER PAYMENTS							
490213 SRF-14704 Rev Bond-Stormwater							
	610 Principal	0.00	104,000.00	105,000.00	105,000.00	1,000.00	99%
	620 Interest	0.00	79,100.00	79,500.00	79,500.00	400.00	99%
	Account Total:	0.00	183,100.00	184,500.00	184,500.00	1,400.00	99%
	Account Group Total:	0.00	183,100.00	184,500.00	184,500.00	1,400.00	99%
	Fund Total:	0.00	197,124.03	489,974.00	489,974.00	292,849.97	40%
7030 HOUSING FUND							
470000 HOUSING, COMMUNITY & ECONOMIC							
470000 HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT							
	200 Supplies	0.00	73,806.26	0.00	0.00	-73,806.26	0%
	300 Purchased Services	956.60	956.60	0.00	0.00	-956.60	0%
	900 CAPITAL OUTLAY	38,409.24	211,346.36	950,000.00	950,000.00	738,653.64	22%
	Account Total:	39,365.84	286,109.22	950,000.00	950,000.00	663,890.78	30%
	Account Group Total:	39,365.84	286,109.22	950,000.00	950,000.00	663,890.78	30%
	Fund Total:	39,365.84	286,109.22	950,000.00	950,000.00	663,890.78	30%

03/11/26
10:28:30

CITY OF SHELBY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 2 / 26

Page: 23 of 23
Report ID: B100C

Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
7060 SHELBY ENERGY SHARE							
450000 SOCIAL & ECONOMIC SERVICES							
450138 ENERGY SHARE							
	710 Direct Relief	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Account Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Account Group Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
	Fund Total:	0.00	1,586.72	11,000.00	11,000.00	9,413.28	14%
7061 LOCAL DISASTER RELIEF							
420000 PUBLIC SAFETY							
420760 LOCAL DISASTER RELIEF							
	710 Direct Relief	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Account Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Account Group Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
	Fund Total:	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)							
460000 CULTURE AND RECREATION							
460301 COMMUNITY CONTRIBUTIONS							
	701 TBID CONTRIBUTIONS	10,153.00	58,780.06	150,000.00	150,000.00	91,219.94	39%
	Account Total:	10,153.00	58,780.06	150,000.00	150,000.00	91,219.94	39%
	Account Group Total:	10,153.00	58,780.06	150,000.00	150,000.00	91,219.94	39%
	Fund Total:	10,153.00	58,780.06	150,000.00	150,000.00	91,219.94	39%
	Grand Total:	362,242.00	6,268,220.46	15,514,623.00	15,514,623.00	9,246,402.54	40%

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 1 of 10
Report ID: B110C

Fund	Account	Received			Revenue To Be Received	%
		Current Month	Received YTD	Estimated Revenue		
1000 GENERAL						
310000 TAXES						
311010	Real Prop-Current	9,253.92	453,984.22	720,000.00	266,015.78	63 %
311021	Mobile Home-Current	38.67	964.55	1,500.00	535.45	64 %
311022	Pers Prop-Current	0.00	18,463.26	20,000.00	1,536.74	92 %
311040	Centrally Assessed	0.00	49,565.60	55,000.00	5,434.40	90 %
311510	Real Prop-Delinquent	1,538.95	11,880.15	90,000.00	78,119.85	13 %
311521	Mobile Home-Delinquent	395.70	2,124.55	150.00	-1,974.55	*** %
311522	Pers Prop-Delinquent	0.00	7.26	0.00	-7.26	%
312000	Pen & Int on Delinq & Protested Taxes	491.96	3,161.16	4,000.00	838.84	79 %
314140	Local Option Tax	7,679.02	57,459.05	81,000.00	23,540.95	71 %
	Account Group Total:	19,398.22	597,609.80	971,650.00	374,040.20	62 %
320000 LICENSES AND PERMITS						
322010	Alcoholic Beverage Licenses	312.48	2,449.92	3,500.00	1,050.08	70 %
322020	Business Licenses/Permits	12.50	1,431.25	5,200.00	3,768.75	28 %
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	620.00	3,822.00	4,500.00	678.00	85 %
	Account Group Total:	944.98	7,912.17	13,200.00	5,287.83	60 %
330000 INTERGOVERNMENTAL REVENUES						
331092	Recycling Program Grant	148.50	329.40	1,700.00	1,370.60	19 %
334125	Fish, Wildlife & Parks Grant	0.00	0.00	80,000.00	80,000.00	0 %
335040	Gasoline Tax Apportionment	16,736.17	148,178.47	210,000.00	61,821.53	71 %
335065	Oil & Gas Distribution	2,573.34	8,876.13	10,000.00	1,123.87	89 %
335110	Permit-Live Card Game Table	0.00	150.00	0.00	-150.00	%
335120	Permits-Video Gaming Machine	0.00	9,250.00	10,000.00	750.00	93 %
335230	State Entitlement Share	0.00	289,984.08	595,000.00	305,015.92	49 %
338001	Toole Cty for Fire Department	0.00	24,600.00	49,200.00	24,600.00	50 %
338002	School Dist #14 - NW ballfield at Shel-oolle	0.00	1,000.00	1,000.00	0.00	100 %
	Account Group Total:	19,458.01	482,368.08	956,900.00	474,531.92	50 %
340000 CHARGES FOR SERVICES						
343010	Street Charges for Services	0.00	30.00	0.00	-30.00	%
346010	Civic Center User Fees	681.00	3,042.50	5,000.00	1,957.50	61 %
346012	Recreation Passes	4,298.50	26,092.50	55,000.00	28,907.50	47 %
346030	Swimming Pool User Fees	0.00	2,552.00	4,000.00	1,448.00	64 %
346041	Williamson Park Camping Fees	0.00	1,078.48	1,000.00	-78.48	108 %
346042	Lake Shel-oolle Camping Fees	0.00	8,925.25	13,000.00	4,074.75	69 %
	Account Group Total:	4,979.50	41,720.73	78,000.00	36,279.27	53 %
350000 FINES AND FORFEITURES						
351030	Fines & Forfeitures	716.00	11,520.00	17,000.00	5,480.00	68 %
	Account Group Total:	716.00	11,520.00	17,000.00	5,480.00	68 %
360000 MISCELLANEOUS REVENUE						
361003	Land Rental-Industrial Park	1,185.34	6,639.76	13,000.00	6,360.24	51 %
361008	Historic City Hall & Land Rent-Chamber of	0.00	0.00	3,600.00	3,600.00	0 %
362002	Miscellaneous	600.00	3,230.69	50,000.00	46,769.31	6 %
362003	Cash Over/Short	-36.50	-36.50	0.00	36.50	%

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 2 of 10
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
1000 GENERAL						
362004	MRE/SG Capital Credit	0.00	2,228.69	10,000.00	7,771.31	22 %
362005	Weed Abatement	0.00	0.00	2,000.00	2,000.00	0 %
363040	Special Assessments-P&I (Penalty & Interest)	0.00	0.00	250.00	250.00	0 %
	Account Group Total:	1,748.84	12,062.64	78,850.00	66,787.36	15 %
370000 INVESTMENT AND ROYALTY EARNINGS						
371010	Interest Earnings	103.10	1,613.43	22,000.00	20,386.57	7 %
	Account Group Total:	103.10	1,613.43	22,000.00	20,386.57	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:	47,348.65	1,154,806.85	2,235,600.00	1,080,793.15	52 %
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	2.01	25.96	0.00	-25.96	%
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	1.13	15.56	0.00	-15.56	%
	Account Group Total:	3.14	54.10	0.00	-54.10	%
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:	3.14	3,206.10	13,400.00	10,193.90	24 %

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 3 of 10
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue %	
		Current Month	Received YTD		To Be Received	Received
2260 DISASTER-FLOOD WILSON PARK						
310000 TAXES						
	311010 Real Prop-Current	66.24	3,375.66	7,000.00	3,624.34	48 %
	311021 Mobile Home-Current	0.37	9.32	0.00	-9.32	%
	311022 Pers Prop-Current	0.00	178.60	0.00	-178.60	%
	311040 Centrally Assessed	0.00	370.66	0.00	-370.66	%
	311510 Real Prop-Delinquent	14.73	111.54	500.00	388.46	22 %
	311521 Mobile Home-Delinquent	3.54	17.82	0.00	-17.82	%
	311522 Pers Prop-Delinquent	0.00	0.06	0.00	-0.06	%
	312000 Pen & Int on Delinq & Protested Taxes	4.27	26.29	0.00	-26.29	%
	Account Group Total:	89.15	4,089.95	7,500.00	3,410.05	55 %
	Fund Total:	89.15	4,089.95	7,500.00	3,410.05	55 %
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	0.00	16,402.20	0.00	-16,402.20	%
	363010 Maint. Assess-Current	1,142.30	246,119.98	180,000.00	-66,119.98	137 %
	363510 Maint. Assess-Delinquent	0.00	0.00	50,000.00	50,000.00	0 %
	Account Group Total:	1,142.30	262,522.18	230,000.00	-32,522.18	114 %
	Fund Total:	1,142.30	262,572.13	230,000.00	-32,572.13	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	0.79	19.69	0.00	-19.69	%
	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	15.00	147.96	0.00	-147.96	%
	312000 Pen & Int on Delinq & Protested Taxes	1.68	24.06	0.00	-24.06	%
	Account Group Total:	17.47	1,720.64	4,000.00	2,279.36	43 %
	Fund Total:	17.47	1,720.64	4,000.00	2,279.36	43 %

Fund	Account	Received		Estimated Revenue	Revenue	
		Current Month	Received YTD		To Be Received	%
2370 P.E.R.S.-EMPLOYER CONTRIBUTION						
310000 TAXES						
	311510 Real Prop-Delinquent	3.29	28.37	0.00	-28.37	%
	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	1.85	24.69	0.00	-24.69	%
	Account Group Total:	5.14	73.37	0.00	-73.37	%
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:	5.14	6,377.37	12,000.00	5,622.63	53 %
2371 HEALTH INSURANCE-EMPLOYER CONTRIBUTION						
310000 TAXES						
	311510 Real Prop-Delinquent	6.06	40.00	0.00	-40.00	%
	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	3.43	48.43	0.00	-48.43	%
	Account Group Total:	9.49	127.08	0.00	-127.08	%
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:	9.49	15,887.08	32,000.00	16,112.92	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 %

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 5 of 10
Report ID: B110C

Fund	Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
2396 REC FACILITIES PASS (DONATIONS)						
360000 MISCELLANEOUS REVENUE						
	365005 City Recreation Pass Donations	0.00	0.00	1,000.00	1,000.00	0 %
	Account Group Total:	0.00	0.00	1,000.00	1,000.00	0 %
	Fund Total:	0.00	0.00	1,000.00	1,000.00	0 %
2399 REVOLVING LOAN						
370000 INVESTMENT AND ROYALTY EARNINGS						
	373020 Principal on USARD	0.00	0.00	1,200.00	1,200.00	0 %
	Account Group Total:	0.00	0.00	1,200.00	1,200.00	0 %
	Fund Total:	0.00	0.00	1,200.00	1,200.00	0 %
2400 STREET LIGHTING DISTRICT NO. 35						
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	977.72	57,306.81	75,000.00	17,693.19	76 %
	363040 Special Assessments-P&I (Penalty &	52.76	645.20	0.00	-645.20	%
	363510 Maint. Assess-Delinquent	250.50	2,709.72	16,000.00	13,290.28	17 %
	Account Group Total:	1,280.98	60,661.73	91,000.00	30,338.27	67 %
	Fund Total:	1,280.98	60,661.73	91,000.00	30,338.27	67 %
2500 STREET MAINTENANCE DISTRICT NO. 1						
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	4,102.24	197,100.68	248,000.00	50,899.32	79 %
	363040 Special Assessments-P&I (Penalty &	479.19	1,739.02	0.00	-1,739.02	%
	363510 Maint. Assess-Delinquent	1,501.50	7,295.58	42,000.00	34,704.42	17 %
	Account Group Total:	6,082.93	206,135.28	290,000.00	83,864.72	71 %
	Fund Total:	6,082.93	206,135.28	290,000.00	83,864.72	71 %
2550 2012 CURB GUTTER & SIDEWALK SID						
360000 MISCELLANEOUS REVENUE						
	363030 CGS Assessments-Current	0.00	0.00	2,000.00	2,000.00	0 %
	363040 Special Assessments-P&I (Penalty &	186.75	186.75	0.00	-186.75	%
	363530 CGS Assessments-Delinquent	701.23	701.23	0.00	-701.23	%
	Account Group Total:	887.98	887.98	2,000.00	1,112.02	44 %
	Fund Total:	887.98	887.98	2,000.00	1,112.02	44 %

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Fund	Account	Received			Revenue	
		Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
2600 PARK MAINTENANCE DISTRICT #1						
330000 INTERGOVERNMENTAL REVENUES						
	334125 Fish, Wildlife & Parks Grant	0.00	19,540.13	0.00	-19,540.13	%
	Account Group Total:	0.00	19,540.13	0.00	-19,540.13	%
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	421.63	24,690.91	40,000.00	15,309.09	62 %
	363040 Special Assessments-P&I (Penalty &	13.54	113.42	0.00	-113.42	%
	363510 Maint. Assess-Delinquent	69.83	583.31	0.00	-583.31	%
	Account Group Total:	505.00	25,387.64	40,000.00	14,612.36	63 %
	Fund Total:	505.00	44,927.77	40,000.00	-4,927.77	112 %
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	13.74	74.48	0.00	-74.48	%
	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	8.20	175.63	0.00	-175.63	%
	Account Group Total:	21.94	376.53	0.00	-376.53	%

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 7 of 10
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue %	
		Current Month	Received YTD		To Be Received	Received
	Fund Total:	21.94	376.53	0.00	-376.53	%
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	27,760.56	259,461.03	425,000.00	165,538.97	61 %
	Account Group Total:	27,760.56	259,461.03	425,000.00	165,538.97	61 %
	Fund Total:	27,760.56	259,461.03	425,000.00	165,538.97	61 %
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	109,738.14	972,240.24	1,470,000.00	497,759.76	66 %
	343023 Bulk Water Sales (dispenser)	0.00	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	1,629.00	2,929.00	10,000.00	7,071.00	29 %
	343028 Utility Billing Late Fees	570.00	5,342.63	8,000.00	2,657.37	67 %
	Account Group Total:	111,937.14	982,193.87	1,496,500.00	514,306.13	66 %
360000 MISCELLANEOUS REVENUE						
	362002 Miscellaneous	100.00	11,446.53	0.00	-11,446.53	%
	362008 Water Misc/Curb Stop Repair	0.00	1,085.28	0.00	-1,085.28	%
	Account Group Total:	100.00	12,531.81	0.00	-12,531.81	%
	Fund Total:	112,037.14	1,019,104.82	2,171,500.00	1,152,395.18	47 %
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 %

Fund	Account	Received		Estimated Revenue	Revenue %	
		Current Month	Received YTD		To Be Received	Received
5310 SEWER UTILITY						
340000 CHARGES FOR SERVICES						
	343031 Sewer Service Charges	85,980.17	724,770.68	1,200,000.00	475,229.32	60 %
	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	190.00	1,818.00	3,000.00	1,182.00	61 %
	Account Group Total:	86,170.17	726,593.68	1,212,000.00	485,406.32	60 %
360000 MISCELLANEOUS REVENUE						
	361011 Pasture Lease (land by sewer lagoon)	0.00	0.00	600.00	600.00	0 %
	362002 Miscellaneous	0.00	981.25	200.00	-781.25	491 %
	Account Group Total:	0.00	981.25	800.00	-181.25	123 %
380000 OTHER FINANCING SOURCES						
	383006 Transfer In from other funds	0.00	379,475.00	0.00	-379,475.00	%
	Account Group Total:	0.00	379,475.00	0.00	-379,475.00	%
	Fund Total:	86,170.17	1,163,862.53	3,212,800.00	2,048,937.47	36 %
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	35,515.00	285,823.78	415,000.00	129,176.22	69 %
	343042 Landfill Disposal Charges	49,670.05	571,006.82	750,000.00	178,993.18	76 %
	343044 Dump Permits	210.00	4,830.00	18,000.00	13,170.00	27 %
	343047 Miscellaneous Revenue	0.00	5.00	20.00	15.00	25 %
	343048 Utility Billing Late Fees	190.00	1,818.00	2,600.00	782.00	70 %
	Account Group Total:	85,585.05	863,483.60	1,185,720.00	322,236.40	73 %
360000 MISCELLANEOUS REVENUE						
	362002 Miscellaneous	760.07	6,080.56	9,000.00	2,919.44	68 %
	Account Group Total:	760.07	6,080.56	9,000.00	2,919.44	68 %
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	0.00	154,741.57	0.00	-154,741.57	%
	Account Group Total:	0.00	670,741.57	520,000.00	-150,741.57	129 %
	Fund Total:	86,345.12	1,540,305.73	1,714,720.00	174,414.27	90 %
5720 STORM DRAINAGE						
340000 CHARGES FOR SERVICES						
	343010 Street Charges for Services	20,279.01	158,579.21	245,000.00	86,420.79	65 %
	Account Group Total:	20,279.01	158,579.21	245,000.00	86,420.79	65 %
360000 MISCELLANEOUS REVENUE						
	363010 Maint. Assess-Current	1,141.45	65,941.35	80,000.00	14,058.65	82 %

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 9 of 10
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue %	
		Current Month	Received YTD		To Be Received	Received
5720 STORM DRAINAGE						
	363040 Special Assessments-P&I (Penalty &	148.93	398.65	200.00	-198.65	199 %
	363510 Maint. Assess-Delinquent	355.94	1,330.47	3,000.00	1,669.53	44 %
	Account Group Total:	1,646.32	67,670.47	83,200.00	15,529.53	81 %
	Fund Total:	21,925.33	226,249.68	328,200.00	101,950.32	69 %
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	237,004.69	520,841.69	575,000.00	54,158.31	91 %
	Account Group Total:	237,004.69	520,841.69	575,000.00	54,158.31	91 %
	Fund Total:	237,004.69	563,624.69	625,000.00	61,375.31	90 %
7060 SHELBY ENERGY SHARE						
370000 INVESTMENT AND ROYALTY EARNINGS						
	371010 Interest Earnings	0.00	1,976.47	2,700.00	723.53	73 %
	Account Group Total:	0.00	1,976.47	2,700.00	723.53	73 %
	Fund Total:	0.00	1,976.47	2,700.00	723.53	73 %
7061 LOCAL DISASTER RELIEF						
370000 INVESTMENT AND ROYALTY EARNINGS						
	371010 Interest Earnings	0.00	1,976.47	2,700.00	723.53	73 %
	Account Group Total:	0.00	1,976.47	2,700.00	723.53	73 %
	Fund Total:	0.00	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 %

03/11/26
10:28:43

CITY OF SHELBY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 2 / 26

Page: 10 of 10
Report ID: B110C

Fund	Account	Received		Estimated Revenue	Revenue %	
		Current Month	Received YTD		To Be Received	Received
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)						
310000 TAXES						
	315200 TBID Assessment Collections	0.00	73,780.00	100,000.00	26,220.00	74 %
	Account Group Total:	0.00	73,780.00	100,000.00	26,220.00	74 %
	Fund Total:	0.00	73,780.00	100,000.00	26,220.00	74 %
	Grand Total:	628,637.18	6,628,446.90	11,876,320.00	5,247,873.10	56 %

2026
Enterprise Fund Income, Expense

3/11/2026							
	Jan-26	notes	Water	Feb-26	notes	Water	Mar-26
Water			Water			Water	
Income	109,309		Income	112,037		Income	0
Expenses	219,819	eng wellfield and USDA RD Loan Payment	Expenses	57,682		Expenses	0
rev over/under	-110,510		rev over/under	54,355		rev over/under	0
Sewer			Sewer			Sewer	
Income	86,649		Income	86,170		Income	0
Expenses	83,261	USDA RD loan Payment	Expenses	59,408		Expenses	0
rev over/under	3,388		rev over/under	26,762		rev over/under	0
Solid Waste			Solid Waste			Solid Waste	
Income	117,172		Income	86,345		Income	0
Expenses	111,314	Compactor payment	Expenses	62,072		Expenses	0
rev over/under	5,857		rev over/under	24,273		rev over/under	0
Storm Water			Storm Water			Storm Water	
Income	34,291		Income	21,925		Income	0
Expenses	0		Expenses	0		Expenses	0
rev over/under	34,291		rev over/under	21,925		rev over/under	0
	Oct-25			Nov-25			Dec-25
Water		notes	Water		notes	Water	
Income	120,083		Income	135,637		Income	113,944
Expenses	58,504		Expenses	75,413		Expenses	113,572
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
Expenses	178,425	sludge removal 129	Expenses	198,390		Expenses	276,965
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
Expenses	80,495		Expenses	706,810		Expenses	111,446
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
Expenses	0		Expenses	91,225		Expenses	1,705
rev over/under	16,736		rev over/under	-63,371		rev over/under	46,319
S:\shared documents\Acctg-Bdgt\Reconcile\2026 2 Bank Rec.xlsx\Cash Balance							

Water Fund
Feb-26

	Current	YTD	Budget	Budget Avail
Revenue:				
Charges for services	111,937.14	982,193.87	1,496,500.00	514,306.13
Misc	100.00	12,531.81	0.00	-12,531.81
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	<u>112,037.14</u>	<u>994,725.68</u>	<u>1,496,500.00</u>	<u>501,774.32</u>
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	39,280.00	60,000.00	20,720.00
Public Works	31,324.78	373,094.73	493,308.00	120,213.27
Admin Council	4,184.10	34,499.44	54,960.00	20,460.56
Admin Mayor	959.50	1,960.80	11,891.00	9,930.20
Legal	875.00	7,009.42	20,000.00	12,990.58
Newsletter	0.00	0.00	467.00	467.00
City Hall	297.58	2,009.52	3,254.00	1,244.48
Accounting & Coll	13,950.45	132,717.86	197,543.00	64,825.14
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	<u>56,501.41</u>	<u>637,395.02</u>	<u>905,873.00</u>	<u>268,477.98</u>
Net Before Debt Service	<u>55,535.73</u>	<u>357,330.66</u>	<u>590,627.00</u>	<u>233,296.34</u>
Debt Service				
Principal & Interest	0.00	264,483.00	254,111.00	-10,372.00
Net After Debt	<u>55,535.73</u>	<u>92,847.66</u>	<u>336,516.00</u>	
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	<u>0.00</u>	<u>24,379.14</u>	<u>675,000.00</u>	<u>650,620.86</u>
Capital Expenditures	1,180.25	241,721.27	785,000.00	543,278.73
Net After Capital Expenditures	<u>54,355.48</u>	<u>-124,494.47</u>		

Sewer Fund

Feb-26

	Current	YTD	Budget	Budget Avail
Revenue:				
Charges for services	86,170.17	726,593.68	1,212,000.00	485,406.32
Misc	0.00	981.25	800.00	-181.25
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	86,170.17	727,574.93	1,212,800.00	485,225.07
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	39,280.00	60,000.00	20,720.00
Public Works	34,805.21	558,685.69	273,460.00	-285,225.69
Admin Council	4,184.10	34,499.44	54,960.00	20,460.56
Admin Mayor	959.58	1,960.91	11,891.00	9,930.09
Legal	875.00	7,009.43	12,500.00	5,490.57
Newsletter	0.00	0.00	467.00	467.00
City Hall	297.59	2,009.54	3,304.00	1,294.46
Accounting & Coll	13,376.54	127,680.76	190,155.00	62,474.24
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	59,408.02	817,949.02	671,187.00	-146,762.02
Net Before Debt Service	26,762.15	-90,374.09	541,613.00	631,987.09
Debt Service				
Principal & Interest	0.00	314,502.75	331,067.00	16,564.25
Net After Debt	26,762.15	-404,876.84	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	26,762.15	11,435.76		

Solid Waste

Feb-26

	<u>Current</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget Avail</u>
Revenue:				
Charges for services	85,585.05	863,483.60	1,185,720.00	322,236.40
Misc	760.07	6,080.56	9,000.00	2,919.44
Investment ROI	0.00	0.00	0.00	0.00
Total Revenue	<u>86,345.12</u>	<u>869,564.16</u>	<u>1,194,720.00</u>	<u>325,155.84</u>
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	39,280.00	60,000.00	20,720.00
Admin Council	4,184.10	34,499.44	54,960.00	20,460.56
Admin Mayor	959.57	1,960.91	11,891.00	9,930.09
Legal	875.00	7,009.43	12,000.00	4,990.57
Newsletter	0.00	0.00	600.00	600.00
City Hall	297.56	2,009.36	3,254.00	1,244.64
Garbage Collection	9,459.79	73,730.99	110,619.00	36,888.01
Landfill	26,180.76	286,007.81	428,591.00	142,583.19
Acct & Coll	15,204.95	136,341.61	200,924.00	64,582.39
Liability Ins	0.00	39,323.25	40,250.00	926.75
Total Operating Exp	<u>62,071.73</u>	<u>620,162.80</u>	<u>940,089.00</u>	<u>319,926.20</u>
Net Before Debt Service	<u>24,273.39</u>	<u>249,401.36</u>	<u>254,631.00</u>	<u>5,229.64</u>
Debt Service				
Principal & Interest	0.00	172,088.30	176,980.00	4,891.70
Net After Debt	<u>24,273.39</u>	<u>77,313.06</u>		
Other Revenue				
Truck loan	0.00	516,000.00	520,000.00	4,000.00
Transfer in	0.00	154,741.57	0.00	-154,741.57
Total	<u>0.00</u>	<u>670,741.57</u>	<u>0.00</u>	<u>-154,741.57</u>
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	<u>24,273.39</u>	<u>103,104.63</u>		

03/11/26
10:29:08

CITY OF SHELBY
Vendor Summary Query by Date
For claims processed from: 2/26 to 2/26

Page: 1 of 2
Report ID: AP2005

Vendor #/Name	Amount	Last Check Date
01388 3 RIVERS COMMUNICATIONS INC	754.38	03/03/26
02714 A&I DISTRIBUTORS	568.55	03/03/26
01946 ALL SEASON HEATING & AIR CONDITIONING	6,231.79	03/03/26
00300 AMERICAN PIPE & SUPPLY CO	512.64	03/03/26
01137 AQUA TECH LABORATORY	175.00	03/03/26
02190 BAUMAN, CHRISTINE	65.00	03/03/26
01984 BIG SKY CREATIVE WORKS	80.00	03/03/26
02639 BTI MONTANA	4,585.57	03/03/26
00088 CARQUEST AUTO PARTS	635.73	03/03/26
02335 CINTAS CORPORATION	156.13	03/03/26
02569 COLONIAL RESEARCH	2,803.26	03/03/26
02718 DAKOTA SUPPLY GROUP	703.90	03/03/26
02586 DIS TECHNOLOGIES	963.00	03/05/26
02425 DRY FORK PLUMBING & HEATING INC	9,000.00	03/03/26
00343 ENERGY LABORATORIES INC	168.00	03/03/26
01226 FAGENSTROM CO	3,285.00	03/03/26
02097 FASTENAL COMPANY	390.10	03/03/26
01124 FIRST INTERSTATE BANK	1,258.96	03/03/26
00111 FIRST STATE BANK	70.00	02/27/26
02699 FRESH START CLEANING MT LLC	2,000.00	03/03/26
00016 GENERAL DISTRIBUTING CO	750.55	03/03/26
01321 GLACIER MOTOR SALES & SERVICE	2,203.76	03/03/26
00653 GREAT WEST ENGINEERING	10,688.05	03/09/26
01593 I-STATE TRUCK CENTER	88.79	03/03/26
00534 IVERSON CONSTRUCTION & CONCRETE LLC	7,500.00	03/03/26
02619 JOE JOHNSON EQUIPMENT	1,172.67	03/03/26
02473 JONAS SPRINKLERS & FERTILIZER INC	6,520.71	03/03/26
999998 KEITH THAUT	108.75	03/03/26
02716 LOW CASH CUSTOMS	1,200.00	03/03/26
00083 MARIAS HEALTHCARE	300.00	03/03/26
00026 MARIAS RIVER ELECTRIC COOP INC	17,268.43	03/10/26
00139 MARIAS VETERINARY CLINIC	277.00	03/03/26
00027 MARKS TIRE & ALIGNMENT	500.00	03/03/26
02717 MONTANA LODGING & HOSPITALITY ASSOCIATIO	1,638.00	03/03/26
02304 MOTOR POWER GREAT FALLS INC	835.02	03/03/26
01862 MOUNTAIN ALARM	1,374.82	03/03/26
02045 NAPA AUTO PARTS	2,016.73	03/03/26
02069 NATIONAL LAUNDRY CO	16.68	03/03/26
02601 NORTHERN PLAINS ELECTRIC LLC	19,308.36	03/03/26
02368 OPTUM FINANCIAL INC	4.25	03/03/26
01700 ORKIN, INC	1,096.32	03/03/26
01118 PACIFIC STEEL & RECYCLING	33.00	03/03/26
00039 PETTY CASHIER	90.00	03/03/26
02595 PONDEROSA PUBLICATIONS LLC	96.00	03/05/26
00144 POSTMASTER	474.35	02/25/26
00309 PREFERRED OFFICE EQUIPMENT	454.76	03/03/26
00117 QUILL CORPORATION	309.83	03/03/26
02681 R4R CONSTRUCTION LLC	956.60	03/03/26
00442 SHELBY AREA CHAMBER OF COMMERCE	6,735.00	03/03/26
00043 SHELBY GAS ASSOCIATION	7,932.38	03/10/26
02590 SHELBY KIWANIS	500.00	03/03/26
02623 SHELBY PAINT & HARDWARE	646.91	03/03/26

03/11/26
10:29:08

CITY OF SHELBY
Vendor Summary Query by Date
For claims processed from: 2/26 to 2/26

Page: 2 of 2
Report ID: AP2005

Vendor #/Name	Amount	Last Check Date
00119 SHELBY VOLUNTEER FIRE DEPT	12,500.00	03/03/26
02656 STAHLY ENGINEERING & ASSOCIATES, INC.	5,324.75	03/03/26
01677 STAPLES	5.00	03/03/26
0263 STUTZ, JENNIFER	3,500.00	03/03/26
02605 SYSTEMS NORTHWEST LLC	200.00	03/03/26
00048 TOOLE COUNTY CLERK & RECORDER	56,826.17	03/03/26
02551 TRIPLE TREE ENGINEERING INC	1,545.00	03/03/26
01161 USA BLUE BOOK	3,230.77	03/03/26
01486 USDA RURAL DEVELOPMENT	1,603.00	03/05/26
00400 UTILITIES UNDERGROUND LOCATION CENTER	12.25	03/03/26
02584 VISA	2,624.31	02/23/26

Grand Total: 214,875.98

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

RETURN TO: City of Shelby
112 1st St S
Shelby MT 59474

RESOLUTION NO. 2147

A RESOLUTION TO PLACE A LIEN UPON PROPERTY WITHIN THE MUNICIPAL LIMITS OF THE CITY OF SHELBY, ON WHICH THE CITY HAS CLEARED AND REMOVED DANGEROUS PROPERTY AND RUBBISH CONSIDERED A NUISANCE, BUT DESPITE DEMAND HAS NOT BEEN REIMBURSED FOR SAID COSTS BY THE RESPECTIVE PROPERTY OWNER

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA:

That the Toole County Treasurer shall place a lien upon and against the lots or parcels of land listed below and the Toole County Treasurer shall collect the amounts listed below in the same manner as other taxes; pursuant to Shelby Municipal Code 4-6-6.

<u>Legal Description</u>	<u>Owner Name/Property Address</u>	<u>Amount of Lien</u>
Tax ID #504146 Shelby Unplatted, S21, T32 N, R02 W, TR IN SE4SE4	PMJB Real Estate Solutions LLC 229 Graves Ave Sacramento, CA 95838-4125	65,270.15

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA,
AND APPROVED BY THE MAYOR THIS 16th DAY OF MARCH, 2026.

ERIC TOKERUD, Mayor

ATTEST:

JADE GOROSKI, Finance Officer

Facility Improvement Agreement

This agreement (hereinafter "the Agreement") is between the City of Shelby, a Montana municipal corporation, whose address is 112 1st St S, Shelby, MT 59474, (hereinafter "the City") and Toole County Community Foundation, Inc., a Montana nonprofit corporation, whose address is 301 1st St S, Shelby, MT 59474, (hereinafter "the Foundation").

The purpose of the Agreement is to create a clearly defined legal relationship between the City and the Foundation with regards to improvements that the Foundation has already made on the premises of Aronow Park and provide a set of procedures and guidelines for future improvements made by the Foundation at Aronow Park.

The City and the Foundation agree to the mutual promises provided hereinafter:

1. **Consideration:** The City is of the position that the improvements to Aronow Park described hereinafter, undertaken at the expense and labor of the Foundation, are of value to the City as they increase the aesthetic beauty of the park and encourage the public to use an otherwise unused and unimproved section of the park for the recreational pursuit of gardening. The Foundation is of the position that permission from the City to undertake the improvements described hereinafter is of value to the Foundation. The City agrees to permit the Foundation to undertake the improvements described hereinafter in consideration of the aesthetic and recreational benefits such improvements, done at the expense and time of the Foundation, bring to Aronow Park.
2. **Improvement Area:** All improvements within the scope of the Agreement, including both pre-existing and future improvements, shall occur and be located on land owned by the City that is within the fenced area clearly identified as the Shelby Community Garden located in the Southwest corner of Aronow Park (hereinafter "the Improvement Area").
3. **Preexisting Improvements:** The Foundation may keep in its present location all personal property titled to the Foundation already located within the Improvement Area.
4. **Present Improvements:** The Foundation shall be permitted to construct a greenhouse within the Improvement Area. The greenhouse shall be the standard 30' X 72' model manufactured by Zimmerman's High Tunnels & Greenhouses.
5. **Future Improvements:** The Foundation must obtain approval from the City for any future improvements. The City reserves complete discretion to approve or deny any requests by the Foundation to make future improvements within the Improvement Area.
6. **Title to Personal Property:** The Foundation shall retain title to all personal property it has placed within the Improvement Area or is permitted by the Agreement to place within the Improvement Area, regardless of whether it is affixed to the underlying land, and shall be permitted to remove such property at any time.
7. **Permission to Move Personal Property Required:** The Foundation shall obtain permission from the City prior to moving any of its personal property located within the Improvement Area to any other location within the Improvement Area.

8. **Public Access to Community Garden:** The Improvement Area shall be open to the public whenever the remainder of Aronow Park is open to the public pursuant to City Ordinances.
9. **Lease of Personal Property by Foundation:** The Foundation may lease or otherwise allow use for hire of any lawfully present personal property it holds title to within the Improvement Area, so long as the intended third-party use of the personal property is for recreational gardening purposes. The Foundation shall allow all members of the general public to use its personal property within the Improvement Area, as space allows, pursuant to the same fees, rates, terms, and conditions. No personal property owned by the Foundation and located within the Improvement Area shall be used, leased, or rented for a commercial purpose or for any non-commercial purpose other than recreational gardening.
10. **Scope of Agreement for Improvement Area Only:** The Agreement shall only be applicable to improvements made by the Foundation in the Improvement Area. The Agreement does not grant permission to the Foundation to place personal property or perform improvements on any other real property owned by the City outside of the Improvement Area. Any improvements or placement of personal property on real property owned by the City outside of the Improvement Area shall not occur unless the Foundation obtains permission from the City in writing.
11. **Indemnification:** The Foundation shall indemnify, save, and hold harmless the City from any claims or suits in law or equity made by third parties arising out of the construction, use, or management of any improvements authorized pursuant to the terms of the Agreement.
12. **Liability Insurance:** The Foundation shall obtain, if it has not already, a general liability insurance policy that, at minimum, covers tort and civil rights claims against the Foundation and any indemnified parties arising out of the construction, use, and management of any improvements authorized pursuant to the terms of the Agreement. This policy shall have limits of at least \$1,000,000 per occurrence and an umbrella policy of at least \$1,000,000. The Foundation shall keep, at minimum, this level of insurance coverage in effect for the duration of the Agreement.
13. **Property Insurance:** Property owned by the Foundation located within the Improvement Area shall **not** be covered under the City's property insurance policy.
14. **Illegal Activity:** No improvements within the scope of the Agreement shall be used by the Foundation or any third party for a purpose that is prohibited by the laws, regulation, or ordinances of the City of Shelby, Toole County, the State of Montana, or the United States of America. The cultivation of marijuana within the Improvement Area is and shall always be prohibited regardless of any future changes in the legality of marijuana under state or federal law. All officers, employees, and volunteers of the Foundation shall immediately report to the appropriate authorities any illegal activity in the Improvement Area that they become aware of.

15. **Unilateral Termination:** Either party may unilaterally opt to terminate the Agreement at any time without cause. In the event of termination pursuant to this paragraph (15), all property owned by the Foundation shall be removed from the Improvement Area, at the Foundation's expense, within one (1) month of termination.
16. **City Not Liable for Pecuniary Losses Resulting from Termination:** The City shall not be liable for any pecuniary losses resulting from termination of the Agreement and removal of the improvements from the Improvement Area that are suffered by either the Foundation or any third party using the Improvement Area in a manner within the scope of paragraph 9 of the Agreement.
17. **Term:** Absent early termination pursuant to paragraph 15, the Agreement shall be valid for a term of five (5) years, commencing on April 1, 2026, and expiring on March 31, 2031.
18. **Renewal:** By mutual decision, the City and the Foundation may opt to renew the Agreement for subsequent five (5) year terms by written agreement no later than March 1st of the year the then-current five (5) year term is set to expire.
19. **Effect of Termination:** Upon termination of the Agreement in the event of expiration without renewal, the Foundation shall, at its own expense, be required to remove all property owned by the Foundation from the Improvement Area within one (1) month of termination.
20. **Remedies:** Both parties may pursue all remedies for breach of the Agreement available under Montana law.
21. **Governing Law and Jurisdiction:** The Agreement shall be interpreted and enforced in accordance with Montana law, and the Montana Ninth Judicial District Court, in and for Toole County shall have exclusive jurisdiction over the subject matter of the Agreement and personal jurisdiction over the parties hereto.
22. **Headings:** Paragraph captions contained in the Agreement are for convenience only and shall not be considered in the construction or interpretation of any provisions hereof.

Executed on this ____ day of _____, 2026.

Eric Tokerud
Mayor
City of Shelby

Name:

Title:

Toole County Community Foundation