

City of Shelby
FY 24-25 Budget

Fund #	Name	Revenue	Expenditures	YTD Over/(Under)	Beginning Cash Balance	Ending Cash Balance
1000	General	2,484,437.00	3,530,038.00	-1,045,601.00	2,230,628.52	1,185,027.52
2175	Regional Port Authority NETA	0.00	0.00	0.00	902.72	902.72
2190	Comp Liability	13,400.00	30,000.00	-16,600.00	18,881.85	2,281.85
2260	Disaster-Flood Wlmsn Park	7,500.00	0.00	7,500.00	38,211.55	45,711.55
2310	Tax Increment Financing District	194,000.00	1,991,000.00	-1,797,000.00	1,816,846.04	19,846.04
2350	Local Government Review	17,000.00	17,000.00	0.00	0.00	0.00
2370	PERS	12,000.00	12,000.00	0.00	356.08	356.08
2371	Health Insurance	30,000.00	30,000.00	0.00	757.14	757.14
2372	Permissive Levy	0.00	0.00	0.00	145.99	145.99
2395	Marias Valley Golf & Country Club	1,200.00	0.00	1,200.00	5,226.91	6,426.91
2396	Municipal Rec Pass Fund	1,000.00	1,500.00	-500.00	2,316.50	1,816.50
2399	Revolving Loan Fund	1,200.00	140,000.00	-138,800.00	140,117.21	1,317.21
2400	Street Lighting District	83,000.00	358,309.00	-275,309.00	343,197.30	67,888.30
2500	Street Maintenance District	286,000.00	432,949.00	-146,949.00	146,949.22	0.22
2550	2012 Sidewalk SID	0.00	0.00	0.00	5,119.94	5,119.94
2600	Park Maintenance District	40,000.00	87,994.00	-47,994.00	47,994.92	0.92
2810	Police Pension & Training	5,500.00	50,000.00	-44,500.00	47,120.00	2,620.00
2920	Trails Grant	0.00	0.00	0.00	0.12	0.12
2935	Rainbow Hotel Renovations	0.00	0.00	0.00	762.95	762.95
2940	CDBG Housing	320,000.00	450,000.00	-130,000.00	135,526.62	5,526.62
2991	American Rescue Plan Act (ARPA)	0.00	500,516.00	-500,516.00	500,515.67	-0.43
3015	1991 Swimming Pool Bath House GOB	0.00	0.00	0.00	2,950.88	2,950.88
3035	Firehall Bond	0.00	0.00	0.00	1,155.82	1,155.82
3410	SID Revolving Fund Curb Gutter Sidewalk	0.00	0.00	0.00	1,356.76	1,356.76
3510	1992 Curb Gutter & Sidewalk SID	0.00	0.00	0.00	2,879.86	2,879.86
4000	Capital Projects Fund	500,000.00	1,308,000.00	-808,000.00	808,735.32	735.32
5210	Water	3,896,500.00	4,436,424.00	-539,924.00	2,614,540.11	2,074,616.11
5310	Sewer	1,907,800.00	1,836,230.00	71,570.00	828,647.77	900,217.77
10	Solid Waste	1,158,720.00	1,141,729.00	16,991.00	1,324,913.02	1,341,904.02
20	Storm Drainage	523,200.00	839,124.00	-315,924.00	453,615.71	137,691.71
7030	Housing Fund	270,000.00	950,000.00	-680,000.00	1,084,842.58	404,842.58
7060	Energy Share	2,700.00	11,000.00	-8,300.00	103,625.97	95,325.97
7061	Disaster Relief	2,700.00	16,000.00	-13,300.00	108,389.58	95,089.58
7110	Accommodations Tax	0.00	0.00	0.00	346.53	346.53
7120	Fire Relief Agency Fund	6,500.00	0.00	6,500.00	37,132.99	43,632.99
7199	Tourism Business Imp District (TBID)	100,000.00	125,000.00	-25,000.00	146,536.78	121,536.78
7427	Specialty License Plate Fee	0.00	0.00	0.00	517.52	517.52
		\$ 11,864,357.00	\$ 18,294,813.00	-6,430,456.00	13,001,764.35	6,571,308.35

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08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 1 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
1000 GENERAL										
310000 TAXES										
311010 Real Prop-Current	637,864	700,300	725,166	692,252	735,000	94%	735,000		735,000	100%
311021 Mobile Home-Current	1,248	1,734	2,152	2,471	2,500	99%	2,500		2,500	100%
311022 Pers Prop-Current	15,732	25,921	25,871	32,128	25,000	129%	25,000		25,000	100%
311040 Centrally Assessed	52,085	66,895	81,316	65,861	67,000	98%	67,000		67,000	100%
311510 Real Prop-Delinquent	47,142	25,470	13,622	55,908	15,000	373%	35,000		35,000	233%
311521 Mobile Home-Delinquent	414	42	916	172	1,200	14%	1,200		1,200	100%
311522 Pers Prop-Delinquent	6,056				400	0%	400		400	100%
312000 Pen & Int on Delinq &	7,542	3,816	3,212	4,234	2,000	212%	2,000		2,000	100%
314140 Local Option Tax	78,465	73,986	77,357	83,559	77,000	109%	84,000		84,000	109%
Group:	846,548	898,164	929,612	936,585	925,100	101%	952,100	0	952,100	102%
320000 LICENSES AND PERMITS										
322010 Alcoholic Beverage	4,000	3,900	3,600	3,487	4,000	87%	4,000		4,000	100%
322020 Business Licenses/Permits	5,450	5,955	5,595	5,974	6,000	100%	6,000		6,000	100%
322030 Itinerant & Transient	75	25	100	75	0	***%			0	0%
323010 Building Permits &	11,173	43,962	4,715		0	0%			0	0%
323030 Dog Lic/Pnd Fees/Rabies	4,062	4,031	4,363	5,494	4,500	122%	4,500		4,500	100%
Group:	24,760	57,873	18,373	15,030	14,500	104%	14,500	0	14,500	100%
330000 INTERGOVERNMENTAL REVENUES										
331004 CDBG/Main Street/Big Sky				48,520	0	***%			0	0%
331011 CDBG Grant			340,969		0	0%	330,000		330,000	****%
331053 FRA USDOT GRANT		52,384			910,000	0%	13,000		13,000	1%
331092 Recycling Program Grant	1,494	1,354	1,729	2,772	1,000	277%	3,000		3,000	300%
334125 Fish, Wildlife & Parks	22,104	29,840		56,188	65,000	86%	84,000		84,000	129%
334132 Urban Forestry Grant	8,915	3,050	5,850	850	0	***%			0	0%
334140 Cultural Trust Grant	18,313	7,709	12,325	18,000	58,000	31%			0	0%
334991 COVID-19/Stimulus	16,076				0	0%			0	0%
335040 Gasoline Tax	80,464	85,230	85,638	788,235	816,782	97%	220,887		220,887	27%
335065 Oil & Gas Distribution	3,396	8,513	9,341	7,382	10,000	74%	7,500		7,500	75%
335120 Permits-Video Gaming	13,475	10,025	10,475	9,550	10,000	96%	10,000		10,000	100%
335230 State Entitlement Share	509,149	519,739	535,565	558,801	575,000	97%	575,000		575,000	100%
338001 Toole Cty for Fire	36,000	49,200	49,200	49,200	49,200	100%	49,200		49,200	100%
338002 School Dist #14 - NW	1,000	1,000	1,000	1,000	0	***%	1,000		1,000	****%
Group:	710,386	768,044	1,052,092	1,540,498	2,494,982	62%	1,293,587	0	1,293,587	51%
340000 CHARGES FOR SERVICES										
341010 Sale of Maps,	84	91	24		0	0%			0	0%
341013 Lawn Mowing-Residents	173	627	209		0	0%			0	0%
343010 Street Charges for	2,165				2,000	0%	2,000		2,000	100%
343018 Sale of Materials	25				0	0%			0	0%
346010 Civic Center User Fees	5,331	4,244	3,304	3,761	3,000	125%	3,000		3,000	100%
346012 Recreation Passes	50,690	48,351	53,754	55,181	50,000	110%	55,000		55,000	110%

Revenue Budget Report -- MultiYear Actuals

Report ID: B250B

For the Year: 2024 - 2025

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
1000 GENERAL										
346030 Swimming Pool User Fees	4,256	2,814	3,611	3,660	4,500	81%	4,000		4,000	88%
346041 Williamson Park Camping	643	942	1,331	1,535	1,000	154%	1,000		1,000	100%
346042 Lake Shel-ole Camping	6,097	8,921	13,138	13,252	9,000	147%	13,000		13,000	144%
Group:	69,464	65,990	75,371	77,389	69,500	111%	78,000	0	78,000	112%
350000 FINES AND FORFEITURES										
351030 Fines & Forfeitures	15,778	13,233	16,622	27,394	20,000	137%	27,000		27,000	135%
Group:	15,778	13,233	16,622	27,394	20,000	137%	27,000	0	27,000	135%
360000 MISCELLANEOUS REVENUE										
361003 Land Rental-Industrial	10,741	10,862	10,984	11,899	10,700	111%	9,000		9,000	84%
361008 Historic City Hall & Land	3,000	4,500	3,600	3,100	3,000	103%	3,000		3,000	100%
361012 Food Pantry Lease-Civic	12	12	12	12	0	***%			0	0%
361014 Property Sales				174,440	35,000	498%			0	0%
362002 Miscellaneous	31,389	50,865	20,299	58,655	25,000	235%	25,000		25,000	100%
362003 Cash Over/Short	14	9	14	7	0	***%			0	0%
362004 MRE/SG Capital Credit	20,491	16,981	12,292	9,845	13,000	76%	10,000		10,000	76%
362005 Weed Abatement	1,018	3,563	1,742	3,623	1,500	242%	2,000		2,000	133%
363010 Maint. Assess-Current			-85		0	0%			0	0%
3040 Special Assessments-P&I	147	105		135	250	54%	250		250	100%
365000 Contributions & Donations				2,114	0	***%			0	0%
Group:	66,812	86,897	48,858	263,830	88,450	298%	49,250	0	49,250	55%
370000 INVESTMENT AND ROYALTY EARNINGS										
371010 Interest Earnings	2,833	2,714	3,403	19,346	5,000	387%	15,000		15,000	300%
Group:	2,833	2,714	3,403	19,346	5,000	387%	15,000	0	15,000	300%
380000 OTHER FINANCING SOURCES										
383006 Transfer In from other	145,000	60,403	52,732	75,375	55,000	137%	55,000		55,000	100%
Group:	145,000	60,403	52,732	75,375	55,000	137%	55,000	0	55,000	100%
Fund:	1,881,581	1,953,318	2,197,063	2,955,447	3,672,532	80%	2,484,437	0	2,484,437	67%
2190 COMPREHENSIVE LIABILITY										
310000 TAXES										
311010 Real Prop-Current	8,828	447	-14		0	0%			0	0%
311021 Mobile Home-Current	17	12			0	0%			0	0%
311022 Pers Prop-Current	222	358			0	0%			0	0%
311040 Centrally Assessed	720	629			0	0%			0	0%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 3 of 14
Report ID: B250B

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	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Old
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
2190 COMPREHENSIVE LIABILITY										
311510 Real Prop-Delinquent	664	354	127	96	0	***%				0 0%
311521 Mobile Home-Delinquent	6	1	11		0	0%				0 0%
311522 Pers Prop-Delinquent	84				0	0%				0 0%
312000 Pen & Int on Delinq &	117	49	28	32	0	***%				0 0%
Group:	10,658	1,850	152	128	0	***%	0	0	0	0 0%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	5,534	5,649	5,821	6,074	6,000	101%	6,000		6,000	100%
Group:	5,534	5,649	5,821	6,074	6,000	101%	6,000	0	6,000	100%
360000 MISCELLANEOUS REVENUE										
362002 Miscellaneous	10,428	6,072	6,688	7,348	6,600	111%	7,400		7,400	112%
Group:	10,428	6,072	6,688	7,348	6,600	111%	7,400	0	7,400	112%
Fund:	26,620	13,571	12,661	13,550	12,600	108%	13,400	0	13,400	106%
2260 DISASTER-FLOOD WLSMN PARK										
310000 TAXES										
311010 Real Prop-Current	5,885	5,956	6,090	6,964	5,000	139%	7,000		7,000	140%
311021 Mobile Home-Current	12	15	18	23	0	***%			0	0%
311022 Pers Prop-Current	147	239	219	272	0	***%			0	0%
311040 Centrally Assessed	480	600	684	655	0	***%			0	0%
311510 Real Prop-Delinquent	421	227	123	477	2,000	24%	500		500	25%
311521 Mobile Home-Delinquent	4		9	2	0	***%			0	0%
311522 Pers Prop-Delinquent	58				0	0%			0	0%
312000 Pen & Int on Delinq &	40	23	30	39	0	***%			0	0%
Group:	7,047	7,060	7,173	8,432	7,000	120%	7,500	0	7,500	107%
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current			-1		0	0%			0	0%
Group:			-1		0	0%	0	0	0	0%
Fund:	7,047	7,060	7,172	8,432	7,000	120%	7,500	0	7,500	107%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 4 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
2310 TAX INCREMENT FINANCING DISTRICT (TIFD)										
310000 TAXES										
311022 Pers Prop-Current	3,793	6,298				0 0%			0	0%
312000 Pen & Int on Delinq &	366	21		213		0 ***%			0	0%
Group:	4,159	6,319		213		0 ***%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current	176,906	154,014	151,883	127,258	160,000	80%	175,000		175,000	109%
363510 Maint. Assess-Delinquent	355				0	0%	19,000		19,000	*****%
Group:	177,261	154,014	151,883	127,258	160,000	80%	194,000	0	194,000	121%
380000 OTHER FINANCING SOURCES										
381020 Revenue Bonds				1,400,000	1,400,000	100%			0	0%
Group:				1,400,000	1,400,000	100%	0	0	0	0%
Fund:	181,420	160,333	151,883	1,527,471	1,560,000	98%	194,000	0	194,000	12%
450 LOCAL GOVERNMENT REVIEW										
310000 TAXES										
311010 Real Prop-Current						0 0%	17,000		17,000	*****%
Group:						0 0%	17,000	0	17,000	*****%
Fund:						0 0%	17,000	0	17,000	*****%
2370 P.E.R.S.-EMPLOYER CONTRIBUTION										
310000 TAXES										
311010 Real Prop-Current	14,714	745	-23			0 0%			0	0%
311021 Mobile Home-Current	29	19				0 0%			0	0%
311022 Pers Prop-Current	370	597				0 0%			0	0%
311040 Centrally Assessed	1,199	1,049				0 0%			0	0%
311510 Real Prop-Delinquent	1,093	583	205	156		0 ***%			0	0%
311521 Mobile Home-Delinquent	9	1	17	1		0 ***%			0	0%
311522 Pers Prop-Delinquent	133					0 0%			0	0%
312000 Pen & Int on Delinq &	176	79	46	51		0 ***%			0	0%
Group:	17,723	3,073	245	208		0 ***%	0	0	0	0%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 5 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
					23-24	23-24	24-25	24-25	24-25	24-25
2370 P.E.R.S.-EMPLOYER CONTRIBUTION										
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	11,068	11,299	11,643	12,148	12,000	101%	12,000		12,000	100%
Group:	11,068	11,299	11,643	12,148	12,000	101%	12,000	0	12,000	100%
Fund:	28,791	14,372	11,888	12,356	12,000	103%	12,000	0	12,000	100%
2371 HEALTH INSURANCE-EMPLOYER CONTRIBUTION										
310000 TAXES										
311010 Real Prop-Current	26,485	1,341	-42		0	0%			0	0%
311021 Mobile Home-Current	52	35			0	0%			0	0%
311022 Pers Prop-Current	666	1,074			0	0%			0	0%
311040 Centrally Assessed	2,160	1,888			0	0%			0	0%
311510 Real Prop-Delinquent	1,996	1,067	381	290	0	***%			0	0%
311521 Mobile Home-Delinquent	18	2	33	1	0	***%			0	0%
311522 Pers Prop-Delinquent	256				0	0%			0	0%
312000 Pen & Int on Delinq &	329	152	86	96	0	***%			0	0%
Group:	31,962	5,559	458	387	0	***%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335230 State Entitlement Share	27,671	28,247	29,107	30,370	30,000	101%	30,000		30,000	100%
Group:	27,671	28,247	29,107	30,370	30,000	101%	30,000	0	30,000	100%
Fund:	59,633	33,806	29,565	30,757	30,000	103%	30,000	0	30,000	100%
2372 PERMISSIVE MEDICAL LEVY										
310000 TAXES										
311021 Mobile Home-Current		17			0	0%			0	0%
311510 Real Prop-Delinquent	222	166	73	21	0	***%			0	0%
311521 Mobile Home-Delinquent	6				0	0%			0	0%
312000 Pen & Int on Delinq &	184	131	29	7	0	***%			0	0%
Group:	412	314	102	28	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383006 Transfer In from other	11,279	11,279	11,279		0	0%			0	0%
Group:	11,279	11,279	11,279		0	0%	0	0	0	0%
Fund:	11,691	11,593	11,381	28	0	***%	0	0	0	0%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 6 of 14
Report ID: B250B

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	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
2395 MARIAS VALLEY GOLF & COUNTRY CLUB										
360000 MISCELLANEOUS REVENUE										
362002 Miscellaneous	1,200	1,200	1,200	1,200	1,200	100%	1,200		1,200	100%
Group:	1,200	1,200	1,200	1,200	1,200	100%	1,200	0	1,200	100%
Fund:	1,200	1,200	1,200	1,200	1,200	100%	1,200	0	1,200	100%
2396 REC FACILITIES PASS (DONATIONS)										
360000 MISCELLANEOUS REVENUE										
365005 City Recreation Pass	1,055	400	1,476	200	1,000	20%	1,000		1,000	100%
Group:	1,055	400	1,476	200	1,000	20%	1,000	0	1,000	100%
Fund:	1,055	400	1,476	200	1,000	20%	1,000	0	1,000	100%
2399 REVOLVING LOAN										
370000 INVESTMENT AND ROYALTY EARNINGS										
373020 Principal on USARD	6,557	9,858	2,500	2,000	5,548	36%	1,200		1,200	21%
Group:	6,557	9,858	2,500	2,000	5,548	36%	1,200	0	1,200	21%
Fund:	6,557	9,858	2,500	2,000	5,548	36%	1,200	0	1,200	21%
2400 STREET LIGHTING DISTRICT NO. 35										
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current	76,190	79,100	79,395	74,401	75,000	99%	75,000		75,000	100%
363040 Special Assessments-P&I	1,306	816	596	1,359	0	***%			0	0%
363510 Maint. Assess-Delinquent	7,758	4,615	2,604	10,539	8,000	132%	8,000		8,000	100%
Group:	85,254	84,531	82,595	86,299	83,000	104%	83,000	0	83,000	100%
Fund:	85,254	84,531	82,595	86,299	83,000	104%	83,000	0	83,000	100%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 7 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
2500 STREET MAINTENANCE DISTRICT NO. 1										
330000 INTERGOVERNMENTAL REVENUES										
335040 Gasoline Tax	101,598	100,778	109,484		0	0%			0	0%
Group:	101,598	100,778	109,484		0	0%	0	0	0	0%
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current	233,535	255,648	254,043	233,165	255,000	91%	272,000		272,000	106%
363040 Special Assessments-P&I	4,135	3,275	1,900	3,516	0	***%			0	0%
363510 Maint. Assess-Delinquent	25,538	15,452	8,947	32,346	28,000	116%	14,000		14,000	50%
Group:	263,208	274,375	264,890	269,027	283,000	95%	286,000	0	286,000	101%
380000 OTHER FINANCING SOURCES										
383006 Transfer In from other	23,746	23,746	23,746		0	0%			0	0%
Group:	23,746	23,746	23,746		0	0%	0	0	0	0%
Fund:	388,552	398,899	398,120	269,027	283,000	95%	286,000	0	286,000	101%
2550 2012 CURB GUTTER & SIDEWALK SID										
360000 MISCELLANEOUS REVENUE										
363030 CGS Assessments-Current	17,255	21,354	19,464	16,417	25,000	66%			0	0%
363035 CGS-Prepayment		4,219	435		0	0%			0	0%
363040 Special Assessments-P&I	1,714	55	107	59	0	***%			0	0%
363530 CGS	8,074	755	3,867	1,196	0	***%			0	0%
Group:	27,043	26,383	23,873	17,672	25,000	71%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
383006 Transfer In from other	30,000	30,000	20,000		20,000	0%			0	0%
Group:	30,000	30,000	20,000		20,000	0%	0	0	0	0%
Fund:	57,043	56,383	43,873	17,672	45,000	39%	0	0	0	0%
2600 PARK MAINTENANCE DISTRICT #1										
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current	20,661	38,894	37,543	35,955	40,000	90%	40,000		40,000	100%
363040 Special Assessments-P&I	17,453	267	185	293	0	***%			0	0%
363510 Maint. Assess-Delinquent	2,890	1,559	814	4,018	0	***%			0	0%
Group:	41,004	40,720	38,542	40,266	40,000	101%	40,000	0	40,000	100%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 8 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
Fund:	41,004	40,720	38,542	40,266	40,000	101%	40,000	0	40,000	100%
2810 POLICE PENSION & TRAINING (3RD CLASS CITIES)										
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	5,148	5,199		11,565	10,000	116%	5,500		5,500	55%
Group:	5,148	5,199		11,565	10,000	116%	5,500	0	5,500	55%
Fund:	5,148	5,199		11,565	10,000	116%	5,500	0	5,500	55%
2920 TRAILS GRANT										
330000 INTERGOVERNMENTAL REVENUES										
334125 Fish, Wildlife & Parks					25,000	0%			0	0%
Group:					25,000	0%	0	0	0	0%
Fund:					25,000	0%	0	0	0	0%
2940 CDBG HOUSING FUND										
330000 INTERGOVERNMENTAL REVENUES										
331010 HOME Grant			185,248	387,889	550,000	71%	320,000		320,000	58%
Group:			185,248	387,889	550,000	71%	320,000	0	320,000	58%
360000 MISCELLANEOUS REVENUE										
362015 Home Grant Lien Payoff			18,822		0	0%			0	0%
Group:			18,822		0	0%	0	0	0	0%
Fund:			204,070	387,889	550,000	71%	320,000	0	320,000	58%
2991 AMERICAN RESCUE PLAN ACT (ARPA) RECOVERY FUNDS										
330000 INTERGOVERNMENTAL REVENUES										
331990 COVID-19/Stimulus	386,097	388,419			0	0%			0	0%
Group:	386,097	388,419			0	0%	0	0	0	0%
Fund:	386,097	388,419			0	0%	0	0	0	0%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 9 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
3015 1991 SWIMMING POOL BATH HOUSE GOB										
310000 TAXES										
311510 Real Prop-Delinquent	50	9	5		0	0%			0	0%
312000 Pen & Int on Delinq &	90	14			0	0%			0	0%
Group:	140	23	5		0	0%	0	0	0	0%
Fund:	140	23	5		0	0%	0	0	0	0%
3035 2006 FIRE HALL G.O.B.										
310000 TAXES										
311010 Real Prop-Current	48,099	2,235	-70		0	0%			0	0%
311021 Mobile Home-Current	122	78			0	0%			0	0%
311022 Pers Prop-Current	2,315	1,791			0	0%			0	0%
311040 Centrally Assessed	3,648	3,147			0	0%			0	0%
311510 Real Prop-Delinquent	5,867	2,397	1,121	838	0	***%			0	0%
311521 Mobile Home-Delinquent	62	3	113	5	0	***%			0	0%
311522 Pers Prop-Delinquent	896				0	0%			0	0%
312000 Pen & Int on Delinq &	823	428	273	293	0	***%			0	0%
Group:	61,832	10,079	1,437	1,136	0	***%	0	0	0	0%
Fund:	61,832	10,079	1,437	1,136	0	***%	0	0	0	0%
3510 1992 CURB, GUTTER & SIDEWALK SID										
360000 MISCELLANEOUS REVENUE										
363040 Special Assessments-P&I	1,861				0	0%			0	0%
363530 CGS	1,019				0	0%			0	0%
Group:	2,880				0	0%	0	0	0	0%
Fund:	2,880				0	0%	0	0	0	0%
4000 CAPITAL PROJECTS FUND										
370000 INVESTMENT AND ROYALTY EARNINGS										
371010 Interest Earnings	8,096	17,110	266,728	521,665	325,000	161%	500,000		500,000	153%
Group:	8,096	17,110	266,728	521,665	325,000	161%	500,000	0	500,000	153%
Fund:	8,096	17,110	266,728	521,665	325,000	161%	500,000	0	500,000	153%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 10 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
5210 WATER UTILITY										
330000 INTERGOVERNMENTAL REVENUES										
331011 CDBG Grant	125,166	73,995	357,960		18,045	0%			0	0%
331043 EDA	115,216				0	0%			0	0%
331096 Federal Grant US Army	103,285	125,653			0	0%			0	0%
334120 TSEP Grant	55,849	563,434		-625,000	678,000	-92%			0	0%
334122 Renewable Resource Grant			125,000		0	0%			0	0%
334991 COVID-19/Stimulus	158,435		65,229	2,851,290	3,728,451	76%	2,200,000		2,200,000	59%
337100 NCMRWA GRANT	234,900	49,543			200,000	0%	200,000		200,000	100%
Group:	792,851	812,625	548,189	2,226,290	4,624,496	48%	2,400,000	0	2,400,000	51%
340000 CHARGES FOR SERVICES										
343021 Metered Water Charges	1,354,346	1,455,443	1,473,949	1,470,255	1,460,000	101%	1,470,000		1,470,000	100%
343023 Bulk Water Sales	1,695	2,366	1,527	2,039	2,500	82%	2,500		2,500	100%
343024 Materials & Supplies		994			0	0%			0	0%
343026 Water Tapping Permit		8,317	4,158	8,317	6,000	139%	6,000		6,000	100%
343027 Miscellaneous Revenue	5,752	3,310	-1,342	7,456	10,000	75%	10,000		10,000	100%
343028 Utility Billing Late Fees	6,663	6,600	7,165	7,570	8,000	95%	8,000		8,000	100%
Group:	1,368,456	1,477,030	1,485,457	1,495,637	1,486,500	101%	1,496,500	0	1,496,500	100%
360000 MISCELLANEOUS REVENUE										
362002 Miscellaneous	26,461	15,664	18,341	638,461	0	***%			0	0%
362003 Cash Over/Short				2	0	***%			0	0%
362008 Water Misc/Curb Stop	546	854	379		0	0%			0	0%
363050 Special	49		108		0	0%			0	0%
Group:	27,056	16,518	18,828	638,463	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
381070 Loan/Bond Proceeds	125,393				0	0%			0	0%
381073 SRF Loan Proceeds		589,937	319,670		0	0%			0	0%
Group:	125,393	589,937	319,670		0	0%	0	0	0	0%
Fund:	2,313,756	2,896,110	2,372,144	4,360,390	6,110,996	71%	3,896,500	0	3,896,500	63%

5310 SEWER UTILITY

330000 INTERGOVERNMENTAL REVENUES

334120 TSEP Grant					45,000	0%	45,000		45,000	100%
334991 COVID-19/Stimulus	8,202				750,000	0%	750,000		750,000	100%
335210 DNRC/TSEP		15,000			0	0%			0	0%
Group:	8,202	15,000			795,000	0%	795,000	0	795,000	100%

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Old
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
5310 SEWER UTILITY										
340000 CHARGES FOR SERVICES										
343031 Sewer Service Charges	931,462	968,927	965,034	935,937	975,000	96%	1,100,000		1,100,000	112%
343033 Sewer Tapping Permits		300	3,580	7,760	8,000	97%	8,000		8,000	100%
343037 Miscellaneous Revenue	901	20	5	5	30,000	0%	1,000		1,000	3%
343038 Utility Billing Late Fees	2,301	2,238	2,485	2,585	3,000	86%	3,000		3,000	100%
Group:	934,664	971,485	971,104	946,287	1,016,000	93%	1,112,000	0	1,112,000	109%
360000 MISCELLANEOUS REVENUE										
361011 Pasture Lease (land by	600	600	600	1,200	600	200%	600		600	100%
362002 Miscellaneous	1,279	2,949	21,905		200	0%	200		200	100%
Group:	1,879	3,549	22,505	1,200	800	150%	800	0	800	100%
380000 OTHER FINANCING SOURCES										
380010 PROJECT CONTRIBUTIONS			140,196		0	0%			0	0%
381073 SRF Loan Proceeds		246,868			0	0%			0	0%
383002 Interfund Operating	88,449	88,449	88,449		0	0%			0	0%
Group:	88,449	335,317	228,645		0	0%	0	0	0	0%
Fund:	1,033,194	1,325,351	1,222,254	947,487	1,811,800	52%	1,907,800	0	1,907,800	105%
5410 SOLID WASTE UTILITY										
330000 INTERGOVERNMENTAL REVENUES										
334991 COVID-19/Stimulus	8,202				0	0%			0	0%
Group:	8,202				0	0%	0	0	0	0%
340000 CHARGES FOR SERVICES										
341030 Junk Vehicle Disposal	114	118	122	122	2,000	6%	100		100	5%
343041 Garbage Collection	345,101	342,456	403,129	405,709	405,000	100%	406,000		406,000	100%
343042 Landfill Disposal Charges	557,738	628,304	665,596	722,029	715,000	101%	725,000		725,000	101%
343044 Dump Permits	15,114	17,430	15,140	16,170	20,000	81%	16,000		16,000	80%
343047 Miscellaneous Revenue	15	20	5	5	20	25%	20		20	100%
343048 Utility Billing Late Fees	2,301	2,238	2,485	2,585	2,600	99%	2,600		2,600	100%
Group:	920,383	990,566	1,086,477	1,146,620	1,144,620	100%	1,149,720	0	1,149,720	100%
360000 MISCELLANEOUS REVENUE										
361010 Pasture Lease (land by			3		0	0%			0	0%
362002 Miscellaneous	49,437	8,183	18,198	8,682	18,000	48%	9,000		9,000	50%
Group:	49,437	8,183	18,201	8,682	18,000	48%	9,000	0	9,000	50%

CITY OF SHELBY
 Revenue Budget Report -- MultiYear Actuals
 For the Year: 2024 - 2025

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
5410 SOLID WASTE UTILITY										
370000 INVESTMENT AND ROYALTY EARNINGS										
371010 Interest Earnings	17,832	4,666	9,685	48,722	0	***%			0	0%
Group:	17,832	4,666	9,685	48,722	0	***%	0	0	0	0%
380000 OTHER FINANCING SOURCES										
381071 Loan/New Equipment		205,777			0	0%			0	0%
383006 Transfer In from other	18,441	10,598			0	0%			0	0%
Group:	18,441	216,375			0	0%	0	0	0	0%
Fund:	1,014,295	1,219,790	1,114,363	1,204,024	1,162,620	104%	1,158,720	0	1,158,720	99%
5720 STORM DRAINAGE										
310000 TAXES										
311020 Pers Prop-Current (rolled)					7,000	0%			0	0%
311022 Pers Prop-Current	6,904	13,809	13,809		14,000	0%			0	0%
Group:	6,904	13,809	13,809		21,000	0%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
334120 TSEP Grant	27,978			-91,673	0	***%			0	0%
334991 COVID-19/Stimulus				2,596,420	0	***%	195,000		195,000	****%
Group:	27,978			2,504,747	0	***%	195,000	0	195,000	****%
340000 CHARGES FOR SERVICES										
343010 Street Charges for	237,615	173,835	109,382	243,577	230,000	106%	245,000		245,000	106%
343051 Storm Water Tapping Fees	8,500				0	0%			0	0%
Group:	246,115	173,835	109,382	243,577	230,000	106%	245,000	0	245,000	106%
360000 MISCELLANEOUS REVENUE										
363010 Maint. Assess-Current	50,774	73,461	80,676	80,664	50,000	161%	80,000		80,000	160%
363040 Special Assessments-P&I	562	248	458	161	200	81%	200		200	100%
363510 Maint. Assess-Delinquent	29,469	6,741	2,174	3,245	20,000	16%	3,000		3,000	15%
Group:	80,805	80,450	83,308	84,070	70,200	120%	83,200	0	83,200	118%
380000 OTHER FINANCING SOURCES										
380102 CDBG					4,000,000	0%			0	0%
381070 Loan/Bond Proceeds	400,199				0	0%			0	0%
383006 Transfer In from other				274,000	0	***%			0	0%
Group:	400,199			274,000	4,000,000	7%	0	0	0	0%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 13 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
Fund:	762,001	268,094	206,499	3,106,394	4,321,200	72%	523,200	0	523,200	12%
7030 HOUSING FUND										
360000 MISCELLANEOUS REVENUE										
360000 MISCELLANEOUS REVENUE				20,000	0	***%	270,000		270,000	*****%
365011 Donation Housing			1,264,683		0	0%			0	0%
Group:			1,264,683	20,000	0	***%	270,000	0	270,000	*****%
Fund:			1,264,683	20,000	0	***%	270,000	0	270,000	*****%
7060 SHELBY ENERGY SHARE										
370000 INVESTMENT AND ROYALTY EARNINGS										
371010 Interest Earnings	1,216	1,216	1,216	2,630	2,200	120%	2,700		2,700	122%
Group:	1,216	1,216	1,216	2,630	2,200	120%	2,700	0	2,700	122%
Fund:	1,216	1,216	1,216	2,630	2,200	120%	2,700	0	2,700	122%
7061 LOCAL DISASTER RELIEF										
370000 INVESTMENT AND ROYALTY EARNINGS										
371010 Interest Earnings	1,216	1,216	1,216	2,630	2,200	120%	2,700		2,700	122%
Group:	1,216	1,216	1,216	2,630	2,200	120%	2,700	0	2,700	122%
Fund:	1,216	1,216	1,216	2,630	2,200	120%	2,700	0	2,700	122%
7120 FIRE RELIEF										
310000 TAXES										
311510 Real Prop-Delinquent			1		0	0%			0	0%
312000 Pen & Int on Delinq &	7				0	0%			0	0%
Group:	7		1		0	0%	0	0	0	0%
330000 INTERGOVERNMENTAL REVENUES										
335050 Insurance Premium	5,148	5,199	5,001	6,564	5,057	130%	6,500		6,500	128%
Group:	5,148	5,199	5,001	6,564	5,057	130%	6,500	0	6,500	128%

08/15/24
11:10:53

CITY OF SHELBY
Revenue Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 14 of 14
Report ID: B250B

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Rec.	Budget	Change	Budget	Budget
	20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
Fund:	5,155	5,199	5,002	6,564	5,057	130%	6,500	0	6,500	128%
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)										
310000 TAXES										
315200 TBID Assessment	64,408	91,326	95,699	93,198	100,000	93%	100,000		100,000	100%
Group:	64,408	91,326	95,699	93,198	100,000	93%	100,000	0	100,000	100%
Fund:	64,408	91,326	95,699	93,198	100,000	93%	100,000	0	100,000	100%
7427 SPECIALTY LICENSE PLATES (SHELBY)										
360000 MISCELLANEOUS REVENUE										
362002 Miscellaneous	1,060				0	0%			0	0%
Group:	1,060				0	0%	0	0	0	0%
Fund:	1,060				0	0%	0	0	0	0%
Grand Total:	8,437,942	9,015,176	9,745,235	15,630,277	20,178,953		11,864,357	0	11,864,357	

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
1000 GENERAL											
410100 CITY COUNCIL											
100	Regular Wages	3,684	3,622	3,620	3,756	3,905	96%	3,905		3,905	100%
141	Social Security	178	179	196	-264	240	***%	240		240	100%
142	Medicare	41	42	46	46	56	82%	56		56	100%
143	PERS	115	133	175	176	177	99%	118		118	67%
146	Workers' Compensation	48	25	27	23	25	92%	25		25	100%
147	Insurance	7,599	8,180	9,815	10,701	11,527	93%	12,317		12,317	107%
200	Supplies	753	50	38		50	0%	50		50	100%
300	Purchased Services	277	362	397	818	362	226%	362		362	100%
	Account:	12,695	12,593	14,314	15,256	16,342	93%	17,073	0	17,073	104%
410200 MAYOR											
100	Regular Wages					1,506	0%	1,506		1,506	100%
141	Social Security					93	0%	93		93	100%
142	Medicare					22	0%	22		22	100%
146	Workers' Compensation					10	0%	10		10	100%
147	Insurance					1,921	0%	2,053		2,053	107%
200	Supplies	361				0	0%			0	0%
344	Telephone	86	92	91	87	84	104%	84		84	100%
370	Travel & Education			50		0	0%			0	0%
	Account:	447	92	141	87	3,636	2%	3,768	0	3,768	104%
410240 NEWSLETTER (1/4)											
300	Purchased Services	22				0	0%			0	0%
310	Postage	437	467	409	531	467	114%	467		467	100%
	Account:	459	467	409	531	467	114%	467	0	467	100%
410360 CITY JUDGE											
100	Regular Wages	26,234	28,096	29,264	32,999	36,000	92%	36,000		36,000	100%
141	Social Security	1,616	1,690	1,728	2,023	1,800	112%	2,000		2,000	111%
142	Medicare	378	395	404	473	364	130%	364		364	100%
143	PERS	2,299	2,490	2,081	1,711	2,500	68%	2,500		2,500	100%
145	Unemployment Insurance	32	48	51	47	44	107%	44		44	100%
146	Workers' Compensation	193	168	209	145	153	95%	153		153	100%
147	Insurance	5,275	5,309	4,092	4,780	9,500	50%	9,500		9,500	100%
200	Supplies	684	819	695	1,040	811	128%	811		811	100%
344	Telephone	245	250	257	243	229	106%	229		229	100%
370	Travel & Education	486	888	1,024	416	900	46%	900		900	100%
	Account:	37,442	40,153	39,805	43,877	52,301	84%	52,501	0	52,501	100%
410530 AUDIT (1/4)											
350	Professional Services	7,044	7,250	11,250	16,727	12,000	139%	17,000		17,000	142%
	Account:	7,044	7,250	11,250	16,727	12,000	139%	17,000	0	17,000	142%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
410550 ACCOUNTING											
100	Regular Wages	18,634	20,549	23,336	26,239	26,547	99%	47,607		47,607	179%
120	Overtime-Regular	2,190	2,187	718	40	994	4%	626		626	63%
141	Social Security	1,285	1,409	1,499	1,254	1,708	73%	2,990		2,990	175%
142	Medicare	301	330	351	388	399	97%	699		699	175%
143	PERS	1,877	2,073	2,214	2,469	2,498	99%	4,375		4,375	175%
145	Unemployment Insurance	54	82	86	68	69	99%	121		121	175%
146	Workers' Compensation	155	121	131	126	123	102%	255		255	207%
147	Insurance	5,112	5,125	5,311	6,011	5,764	104%	11,291		11,291	196%
200	Supplies	2,244	1,485	2,044	1,303	1,413	92%	1,413		1,413	100%
215	Inventory >\$99 <\$5000	4,961	1,308	997		1,308	0%	1,308		1,308	100%
300	Purchased Services	13,036	12,667	15,981	14,155	12,482	113%	12,482		12,482	100%
344	Telephone	748	588	517	491	544	90%	544		544	100%
370	Travel & Education	92	205	56	114	205	56%	205		205	100%
900	CAPITAL OUTLAY	2,676			2,924	5,000	58%	5,000		5,000	100%
	Account:	53,365	48,129	53,241	55,582	59,054	94%	88,916	0	88,916	151%
410600 ELECTIONS											
300	Purchased Services		2,592			2,592	0%	2,592		2,592	100%
	Account:		2,592			2,592	0%	2,592	0	2,592	100%
411030 CITY-COUNTY PLANNING BOARD											
120	Overtime-Regular	173		61		290	0%	305		305	105%
141	Social Security	10		4		18	0%	19		19	106%
142	Medicare	2		1		4	0%	4		4	100%
143	PERS	15		5		26	0%	28		28	108%
145	Unemployment Insurance					1	0%	1		1	100%
146	Workers' Compensation	1				0	0%	1		1	****%
	Account:	201		71		339	0%	358	0	358	106%
411050 COMMUNITY DEVELOPMENT DIRECTOR											
100	Regular Wages	4,340	4,737	4,911	4,941	5,528	89%			0	0%
118	Termination Pay				752	974	77%			0	0%
120	Overtime-Regular	14			31	0	***%			0	0%
141	Social Security	225	284	313	276	403	68%			0	0%
142	Medicare	52	66	73	86	94	91%			0	0%
143	PERS	394	431	452	536	590	91%			0	0%
145	Unemployment Insurance	11	17	18	15	16	94%			0	0%
146	Workers' Compensation	54	31	37	38	42	90%			0	0%
147	Insurance	1,276	1,281	1,325	1,381	1,442	96%			0	0%
200	Supplies	1,104	37	549		37	0%			0	0%
215	Inventory >\$99 <\$5000	3,484	272			272	0%			0	0%
300	Purchased Services	2,887	9,123	15,404	55,162	62,000	89%			0	0%
344	Telephone	571	568	662	908	521	174%			0	0%
370	Travel & Education	75	169	266	376	169	222%			0	0%
	Account:	14,487	17,016	24,010	64,502	72,088	89%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
	20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
411100 LEGAL SERVICES										
350 Professional Services	18,078	18,885	16,074	15,344	20,000	77%	16,000		16,000	80%
Account:	18,078	18,885	16,074	15,344	20,000	77%	16,000	0	16,000	80%
411200 HISTORIC CITY HALL										
200 Supplies	239		1,011	158	0	***%			0	0%
300 Purchased Services	938	1,715	16,361	735	755	97%	755		755	100%
341 City Bills (wtr,swr,garb)	1,942	1,560	1,518	1,899	1,426	133%	2,000		2,000	140%
342 Utility-Electric	1,133	1,253	1,394	1,794	1,147	156%	2,000		2,000	174%
343 Utility-Gas	829	837	818	850	805	106%	900		900	112%
900 CAPITAL OUTLAY		9,636		14,088	12,000	117%			0	0%
Account:	5,081	15,001	21,102	19,524	16,133	121%	5,655	0	5,655	35%
411201 INDUSTRIAL PARK-FACILITIES ADMIN										
300 Purchased Services	1,630	1,686	1,759	1,702	1,630	104%	1,750		1,750	107%
Account:	1,630	1,686	1,759	1,702	1,630	104%	1,750	0	1,750	107%
411202 NEW CITY HALL OPERATIONS										
200 Supplies	230	1,099	334	879	260	338%	900		900	346%
300 Purchased Services	161	250	119	289	250	116%	300		300	120%
341 City Bills (wtr,swr,garb)	652	664	639	662	585	113%	700		700	120%
342 Utility-Electric	726	614	578	631	571	111%	700		700	123%
343 Utility-Gas	663	513	712	641	501	128%	700		700	140%
390 Other Contracted Services	900	900	900	900	825	109%	900		900	109%
Account:	3,332	4,040	3,282	4,002	2,992	134%	4,200	0	4,200	140%
420000 PUBLIC SAFETY										
300 Purchased Services	230,825	455,301	503,121	514,140	600,000	86%	575,000		575,000	96%
Account:	230,825	455,301	503,121	514,140	600,000	86%	575,000	0	575,000	96%
420400 FIRE PROTECTION/CONTROL-CITY										
146 Workers' Compensation	940	864	1,067	1,020	1,117	91%	1,220		1,220	109%
200 Supplies	12,411	11,901	50,710	19,757	1,000	***%	1,000		1,000	100%
215 Inventory >\$99 <\$5000	3,159			3,435	0	***%			0	0%
230 Fuel	433	691	42	216	691	31%	691		691	100%
300 Purchased Services	23,459	31,377	23,024	32,310	22,441	144%	22,441		22,441	100%
341 City Bills (wtr,swr,garb)	5,343	5,404	5,432	5,394	5,500	98%	5,500		5,500	100%
342 Utility-Electric	1,997	2,338	2,315	2,857	2,500	114%	2,500		2,500	100%
343 Utility-Gas	3,715	3,902	4,045	4,357	4,100	106%	4,100		4,100	100%
344 Telephone	822	818	826	858	750	114%	750		750	100%
369 Repairs & Maintenance	4,900				0	0%			0	0%
900 CAPITAL OUTLAY	22,030	22,030	22,389	256,000	271,000	94%	5,000		5,000	2%
Account:	79,209	79,325	109,850	326,204	309,099	106%	43,202	0	43,202	14%
420401 FIRE PROTECTION/CONTROL-RURAL										
200 Supplies	15,946	16,579	8,856	16,022	8,000	200%	8,000		8,000	100%
215 Inventory >\$99 <\$5000				2,811	2,000	141%	2,000		2,000	100%
230 Fuel	4,663	7,516	3,731	4,343	3,500	124%	4,000		4,000	114%
300 Purchased Services	17,469	13,554	15,102	4,672	4,486	104%	15,000		15,000	334%

CITY OF SHELLEY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
341	City Bills (wtr,swr,garb)	5,343	5,404	5,432	5,394	4,950	109%	4,950		4,950	100%
342	Utility-Electric	1,997	2,338	1,876	2,857	2,166	132%	2,166		2,166	100%
343	Utility-Gas	3,715	3,902	4,045	4,357	3,807	114%	3,807		3,807	100%
344	Telephone	822	817	826	857	750	114%	750		750	100%
370	Travel & Education		1,190	1,095		1,300	0%	1,300		1,300	100%
	Account:	49,955	51,300	40,963	41,313	30,959	133%	41,973	0	41,973	136%
420500 BUILDING INSPECTOR											
100	Regular Wages	54,738	51,342	60,168		59,925	0%			0	0%
118	Termination Pay			2,679		0	0%			0	0%
141	Social Security	3,493	3,284	4,006		3,715	0%			0	0%
142	Medicare	817	768	937		869	0%			0	0%
143	PERS	4,941	4,698	5,795		5,435	0%			0	0%
145	Unemployment Insurance	141	185	226		150	0%			0	0%
146	Workers' Compensation	334	342	478		386	0%			0	0%
147	Insurance	17,037	17,081	16,902		19,212	0%			0	0%
200	Supplies	2,619	391	1,742		375	0%			0	0%
230	Fuel	1,260	1,377	1,536		1,228	0%			0	0%
300	Purchased Services	3,590	827	2,983	152	817	19%			0	0%
344	Telephone	551	549	523	549	503	109%			0	0%
370	Travel & Education	360	1,329	1,512		1,329	0%			0	0%
	Account:	89,881	82,173	99,487	701	93,944	1%	0	0	0	0%
0200 ROAD & STREET MAINTENANCE											
100	Regular Wages	70,786	51,354	80,897	90,778	96,233	94%	101,066		101,066	105%
118	Termination Pay	1,473	9,450	108	172	0	***%			0	0%
120	Overtime-Regular	2,936	1,915	1,598	3,054	6,648	46%	4,655		4,655	70%
141	Social Security	4,603	4,326	5,204	4,021	6,378	63%	6,585		6,585	103%
142	Medicare	1,076	1,012	1,217	1,400	1,492	94%	1,540		1,540	103%
143	PERS	6,793	6,263	7,610	8,844	9,331	95%	9,634		9,634	103%
145	Unemployment Insurance	193	247	297	243	257	95%	266		266	104%
146	Workers' Compensation	948	2,866	4,613	4,709	4,828	98%	5,347		5,347	111%
147	Insurance	22,291	17,046	26,088	28,304	28,818	98%	30,793		30,793	107%
200	Supplies	34,906	36,453	43,371	39,452	34,151	116%	34,151		34,151	100%
220	Clothing Allowance (1/4)	555	692	674	565	378	149%	378		378	100%
230	Fuel	16,995	15,415	11,244	12,896	20,000	64%	20,000		20,000	100%
260	Safety Equipment (1/4)		165		14	165	8%	165		165	100%
300	Purchased Services	12,718	14,044	29,772	23,764	13,079	182%	13,079		13,079	100%
323	ArcGIS & GPS Mapping	425	1,218	974		1,218	0%	1,218		1,218	100%
341	City Bills (wtr,swr,garb)	736	775	808	806	708	114%	708		708	100%
342	Utility-Electric	1,404	787	1,096	1,751	733	239%	733		733	100%
343	Utility-Gas	1,813	1,667	2,047	2,037	1,630	125%	1,630		1,630	100%
344	Telephone	452	436	433	515	399	129%	399		399	100%
350	Professional Services			21,844	10,826	0	***%			0	0%
369	Repairs & Maintenance	5,050	739	2,169	9,035	714	***%	714		714	100%
400	Gravel/Asphalt/Oil			3,711	115,573	0	***%	125,000		125,000	****%
900	CAPITAL OUTLAY	59,678		65,500	548,810	857,000	64%	1,327,000		1,327,000	155%
	Account:	245,831	166,870	311,275	907,569	1,084,160	84%	1,685,061	0	1,685,061	155%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430600 SEWER OPERATING											
200	Supplies				33	0	***%			0	0%
	Account:				33	0	***%	0	0	0	0%
440600 ANIMAL CONTROL SERVICES											
100	Regular Wages	19,260	10,372	18,158	20,419	21,195	96%	22,256		22,256	105%
118	Termination Pay		9,352			0	0%			0	0%
120	Overtime-Regular	60	416	1,608	590	2,216	27%	2,216		2,216	100%
141	Social Security	1,226	1,276	1,229	717	1,450	49%	1,464		1,464	101%
142	Medicare	287	299	288	304	339	90%	342		342	101%
143	PERS	1,734	1,826	1,853	1,979	2,123	93%	2,145		2,145	101%
145	Unemployment Insurance	49	72	72	55	59	93%	59		59	100%
146	Workers' Compensation	1,736	1,192	2,091	1,796	1,975	91%	2,135		2,135	108%
147	Insurance		821	9,083	9,802	9,606	102%	2,500		2,500	26%
200	Supplies	606	765	1,863	3,062	593	516%	593		593	100%
230	Fuel	659	285		610	285	214%	285		285	100%
300	Purchased Services	426	72	217	1,631	72	***%	50		50	69%
342	Utility-Electric	761	673	752	899	629	143%	1,000		1,000	159%
344	Telephone	571	568	521	768	521	147%	800		800	154%
	Account:	27,375	27,989	37,735	42,632	41,063	104%	35,845	0	35,845	87%
460430 PARKS											
100	Regular Wages	-663	589	7,376	8,167	8,478	96%	8,902		8,902	105%
111	Seasonal/Short Term/Temp	24,266	9,389	7,269	9,474	35,160	27%	11,812		11,812	34%
118	Termination Pay	268		108		0	0%			0	0%
120	Overtime-Regular	944	1,687	2,379	1,194	443	270%	261		261	59%
121	Overtime-Short Term/Temp	221	302	9	72	225	32%	225		225	100%
141	Social Security	1,697	871	1,071	1,354	2,746	49%	2,628		2,628	96%
142	Medicare	397	204	250	-206	642	-32%	615		615	96%
143	PERS	564	577	1,004	892	809	110%	3,845		3,845	475%
145	Unemployment Insurance	69	49	62	55	111	50%	106		106	95%
146	Workers' Compensation	1,310	375	631	658	2,326	28%	2,327		2,327	100%
147	Insurance	385	1,276	3,519	3,811	3,842	99%	4,106		4,106	107%
200	Supplies	15,241	24,131	19,441	31,088	21,573	144%	21,573		21,573	100%
221	Trees	4,092	2,548	921		2,548	0%	2,548		2,548	100%
230	Fuel	3,652	2,585	2,772	1,756	2,457	71%	2,457		2,457	100%
300	Purchased Services	13,648	24,987	25,800	7,181	40,000	18%	60,000		60,000	150%
341	City Bills (wtr,swr,garb)	7,481	7,507	10,130	9,054	5,663	160%	5,663		5,663	100%
342	Utility-Electric	837	939	1,262	1,776	865	205%	865		865	100%
900	CAPITAL OUTLAY	27,470	109,788	86,650	45,318	40,000	113%	75,000		75,000	188%
	Account:	101,879	187,804	170,654	121,644	167,888	72%	202,933	0	202,933	121%
460437 WILLIAMSON PARK CAMPGROUND											
100	Regular Wages	-189	-105	-203		-105	0%	-105	(10	100%
120	Overtime-Regular	1,050	2,530	2,839	2,611	3,191	82%	3,351		3,351	105%
141	Social Security	65	157	176	116	198	59%	208		208	105%
142	Medicare	15	37	41	43	46	93%	49		49	107%
143	PERS	92	224	254	270	289	93%	304		304	105%
145	Unemployment Insurance	3	9	10	7	8	88%	8		8	100%

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CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 6 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
146	Workers' Compensation	31	28	34	43	109	39%	126		126	116%
147	Insurance	361	435	1	4	0	***%			0	0%
200	Supplies	411	1,531	191	142	1,471	10%	500		500	34%
300	Purchased Services	709	120	120	120	120	100%	120		120	100%
341	City Bills (wtr,swr,garb)	1,078	1,193	1,280	1,280	986	130%	1,300		1,300	132%
	Account:	3,626	6,159	4,743	4,636	6,313	73%	5,861	0	5,861	93%
460438 LAKE SHEL-COLE WATERSHED											
350	Professional Services		4,937			4,937	0%	4,937		4,937	100%
	Account:		4,937			4,937	0%	4,937	0	4,937	100%
460439 LAKE SHEL-COLE CAMPGROUND & BALLFIELD											
120	Overtime-Regular	2,329	4,465	3,816	7,580	5,318	143%	6,702		6,702	126%
141	Social Security	158	286	257	396	330	120%	416		416	126%
142	Medicare	37	67	60	119	77	155%	97		97	126%
143	PERS	224	409	372	742	482	154%	608		608	126%
145	Unemployment Insurance	6	16	15	20	13	154%	17		17	131%
146	Workers' Compensation	88	51	41	79	182	43%	251		251	138%
147	Insurance	925	787	2	13	0	***%			0	0%
200	Supplies	630	398	2,447	562	188	299%	700		700	372%
300	Purchased Services	120	637	320	200	637	31%	700		700	110%
341	City Bills (wtr,swr,garb)	6,608	5,618	6,811	7,917	4,304	184%	8,500		8,500	197%
342	Utility-Electric	1,014	1,479	1,404	2,972	1,250	238%	3,500		3,500	280%
369	Repairs & Maintenance			375		0	0%			0	0%
	Account:	12,139	14,213	15,920	20,600	12,781	161%	21,491	0	21,491	168%
460442 CIVIC CENTER											
100	Regular Wages	35,431	37,779	43,372	47,115	55,871	84%	58,291		58,291	104%
111	Seasonal/Short Term/Temp	1,325		816	888	3,120	28%	3,120		3,120	100%
118	Termination Pay	222		117	10	0	***%			0	0%
120	Overtime-Regular	230	16	185	2	443	0%	443		443	100%
141	Social Security	2,371	2,413	2,794	2,112	3,685	57%	3,836		3,836	104%
142	Medicare	555	565	654	715	862	83%	897		897	104%
143	PERS	2,736	2,818	3,563	3,804	5,391	71%	5,612		5,612	104%
145	Unemployment Insurance	96	136	160	124	141	88%	155		155	110%
146	Workers' Compensation	658	347	478	465	603	77%	640		640	106%
147	Insurance	12,904	13,719	14,696	16,385	16,336	100%	17,449		17,449	107%
200	Supplies	7,460	5,982	10,834	11,089	5,463	203%	12,000		12,000	220%
210	Fund Raiser Supplies					0	0%	2,000		2,000	*****%
215	Inventory >\$99 <\$5000	2,669	6,924	3,142	1,579	6,924	23%	23,000		23,000	332%
300	Purchased Services	17,606	16,168	47,012	22,035	15,237	145%	23,000		23,000	151%
341	City Bills (wtr,swr,garb)	3,467	3,503	3,536	3,536	3,208	110%	3,900		3,900	122%
342	Utility-Electric	8,245	9,816	9,521	11,331	9,228	123%	12,000		12,000	130%
343	Utility-Gas	1,757	2,240	1,804	2,282	2,154	106%	2,500		2,500	116%
344	Telephone	2,061	2,052	2,048	2,048	1,882	109%	2,200		2,200	117%
369	Repairs & Maintenance	950	1,111	165	571	1,111	51%	500		500	45%
900	CAPITAL OUTLAY	18,710	7,790	9,168	5,975	17,000	35%	5,000		5,000	29%
	Account:	119,453	113,379	154,065	132,066	148,659	89%	176,543	0	176,543	119%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account Object	Actuals				Current	%	Prelim.	Budget	Final	%
	20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget

460445 SWIMMING POOL										
100 Regular Wages	-443	333	6,096	4,148	4,239	98%	4,451		4,451	105%
111 Seasonal/Short Term/Temp	26,505	24,299	24,287	19,935	40,295	49%	40,553		40,553	101%
118 Termination Pay	251		154	43	0	***%			0	0%
120 Overtime-Regular	562	1,916	684	276	886	31%	931		931	105%
121 Overtime-Short Term/Temp	105	565	683	526	450	117%	450		450	100%
141 Social Security	1,811	1,871	2,176	1,160	2,816	41%	2,848		2,848	101%
142 Medicare	424	438	509	443	659	67%	666		666	101%
143 PERS	548	666	956	718	465	154%	4,166		4,166	896%
145 Unemployment Insurance	73	106	123	77	114	68%	115		115	101%
146 Workers' Compensation	1,414	580	638	569	839	68%	885		885	105%
147 Insurance	306	1,048	1,800	1,949	1,921	101%	2,053		2,053	107%
200 Supplies	10,044	6,764	19,246	14,090	15,000	94%	15,000		15,000	100%
300 Purchased Services	3,739	4,783	26,389	3,000	5,000	60%	5,000		5,000	100%
341 City Bills (wtr,swr,garb)	5,249	6,924	7,711	4,827	8,000	60%	5,500		5,500	69%
342 Utility-Electric	3,249	2,949	2,705	2,902	2,286	127%	3,200		3,200	140%
343 Utility-Gas	7,753	7,814	9,943	8,499	6,048	141%	9,000		9,000	149%
344 Telephone	708	702	452	1,379	656	210%	1,500		1,500	229%
369 Repairs & Maintenance		437			437	0%	437		437	100%
900 CAPITAL OUTLAY			10,238		15,000	0%	10,000		10,000	67%
Account:	62,298	62,195	114,790	64,541	105,111	61%	106,755	0	106,755	102%

460462 RAINBOW HOTEL										
950 Construction					55,000	0%			0	0%
Account:					55,000	0%	0	0	0	0%

460465 HISTORIC SHELBY HIGH (MIDDLE)										
120 Overtime-Regular					443	0%	443		443	100%
141 Social Security					27	0%	29		29	107%
142 Medicare					6	0%	7		7	117%
143 PERS					40	0%	42		42	105%
145 Unemployment Insurance					1	0%	1		1	100%
146 Workers' Compensation					15	0%	17		17	113%
200 Supplies	215	1,852	257	925	1,852	50%	1,852		1,852	100%
300 Purchased Services	301	1,249	2,140	10,219	30	***%	30		30	100%
341 City Bills (wtr,swr,garb)	3,676	3,640	3,834	3,833	3,321	115%	4,500		4,500	136%
342 Utility-Electric	3,941	1,157	1,460	2,052	1,100	187%	2,500		2,500	227%
343 Utility-Gas	4,082	2,997	3,354	5,129	2,982	172%	5,500		5,500	184%
900 CAPITAL OUTLAY	46,312	2,500	5,250	10,275	15,000	69%	330,000		330,000	2200%
Account:	58,527	13,395	16,295	32,433	24,817	131%	344,921	0	344,921	1390%

460467 BITTERROOT SCHOOL										
300 Purchased Services		367	283,613		0	0%			0	0%
400 Gravel/Asphalt/Oil			43,648		0	0%			0	0%
Account:		367	327,261		0	***%	0	0	0	0%

470120 Community Improvements										
790 Grants and Contributions	4,688	53,320	27,614	14,476	800,000	2%			0	0%
Account:	4,688	53,320	27,614	14,476	800,000	2%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
470270 HOUSING & COMM DEVELOPMENT											
300	Purchased Services	13,716	26,983	15,672	4,456	26,853	17%	5,000		5,000	19%
910	Property Purchases		12,000			12,000	0%			0	0%
	Account:	13,716	38,983	15,672	4,456	38,853	11%	5,000	0	5,000	13%
480100 RECYCLING PROGRAM											
200	Supplies	564	222	206	514	222	232%	500		500	225%
	Account:	564	222	206	514	222	232%	500	0	500	225%
490524 INTERFUND LOAN GENERAL FROM SEWER FUND											
610	Principal	80,948	83,600	86,339		0	0%			0	0%
620	Interest	7,501	4,849	2,110		0	0%			0	0%
	Account:	88,449	88,449	88,449		0	***%	0	0	0	0%
490527 USDA LOAN FIREHALL IMPR											
610	Principal	16,458	13,473	9,527	9,866	13,473	73%	13,473		13,473	100%
620	Interest	2,778	5,763	9,709	9,370	5,763	163%	5,763		5,763	100%
	Account:	19,236	19,236	19,236	19,236	19,236	100%	19,236	0	19,236	100%
510302 CONSULTANT SERVICES											
350	Professional Services	20,100	2,300	9,000	500	2,300	22%	500		500	22%
	Account:	20,100	2,300	9,000	500	2,300	22%	500	0	500	22%
0320 TRI-CITY EQUIPMENT INTERLOCAL											
560	Contribution to Equipment	15,000	15,000	15,000	15,000	15,000	100%	15,000		15,000	100%
	Account:	15,000	15,000	15,000	15,000	15,000	100%	15,000	0	15,000	100%
510330 COMPREHENSIVE LIABILITY INSURANCE											
510	Insur-Liab/Prop/Auto Phys			26,386	31,271	0	***%	35,000		35,000	****%
	Account:			26,386	31,271	0	***%	35,000	0	35,000	****%
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfer to Other Funds	48,441	40,598	20,000		20,000	0%			0	0%
	Account:	48,441	40,598	20,000		20,000	0%	0	0	0	0%
	Fund:	1,445,453	1,691,419	2,313,180	2,531,099	3,839,916	66%	3,530,038	0	3,530,038	92%
2190 COMPREHENSIVE LIABILITY											
510330 COMPREHENSIVE LIABILITY INSURANCE											
510	Insur-Liab/Prop/Auto Phys	16,381	22,464			32,000	0%			0	0%
815	Insurance Deductible	75	750		375	750	50%			0	0%
	Account:	16,456	23,214		375	32,750	1%	0	0	0	0%
521000 INTERFUND OPERATING TRANSFERS OUT											
823	Transfer to General Fund				32,375	0	***%	30,000		30,000	****%
	Account:				32,375	0	***%	30,000	0	30,000	****%
	Fund:	16,456	23,214		32,750	32,750	100%	30,000	0	30,000	92%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
2310 TAX INCREMENT FINANCING DISTRICT (TIFD)											
430000 PUBLIC WORKS											
300	Purchased Services				4,993	0	***%			0	0%
900	CAPITAL OUTLAY		160,872		26,073	1,400,000	2%	1,826,000		1,826,000	130%
	Account:		160,872		31,066	1,400,000	2%	1,826,000	0	1,826,000	130%
490211 USDA RD-2015 MULTIMODAL											
610	Principal					0	0%	100,000		100,000	*****%
620	Interest	62,075				200,000	0%	65,000		65,000	33%
	Account:	62,075				200,000	0%	165,000	0	165,000	83%
490533 CHS TEDTIFD											
610	Principal	34,430				0	0%			0	0%
	Account:	34,430				0	***%	0	0	0	0%
Fund:		96,505	160,872		31,066	1,600,000	2%	1,991,000	0	1,991,000	124%
2350 LOCAL GOVERNMENT REVIEW											
411870 LOCAL GOVERNMENT REVIEW											
390	Other Contracted Services					0	0%	17,000		17,000	*****%
	Account:					0	***%	17,000	0	17,000	*****%
Fund:						0	0%	17,000	0	17,000	*****%
2370 P.E.R.S.-EMPLOYER CONTRIBUTION											
521000 INTERFUND OPERATING TRANSFERS OUT											
823	Transfer to General Fund	40,000	15,226	11,887	12,000	12,000	100%	12,000		12,000	100%
	Account:	40,000	15,226	11,887	12,000	12,000	100%	12,000	0	12,000	100%
Fund:		40,000	15,226	11,887	12,000	12,000	100%	12,000	0	12,000	100%
2371 HEALTH INSURANCE-EMPLOYER CONTRIBUTION											
521000 INTERFUND OPERATING TRANSFERS OUT											
823	Transfer to General Fund	89,000	33,899	29,565	30,000	30,000	100%	30,000		30,000	100%
	Account:	89,000	33,899	29,565	30,000	30,000	100%	30,000	0	30,000	100%
Fund:		89,000	33,899	29,565	30,000	30,000	100%	30,000	0	30,000	100%

08/15/24
1:12:42

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 10 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
2372 PERMISSIVE MEDICAL LEVY											
521000 INTERFUND OPERATING TRANSFERS OUT											
	823 Transfer to General Fund	16,000	11,279	11,279	1,000	1,118	89%			0	0%
	Account:	16,000	11,279	11,279	1,000	1,118	89%	0	0	0	0%
	Fund:	16,000	11,279	11,279	1,000	1,118	89%	0	0	0	0%
2386 HOUSING FUND											
430600 SEWER OPERATING											
	200 Supplies				-6,824	0	***%			0	0%
	Account:				-6,824	0	***%	0	0	0	0%
	Fund:				-6,824	0	***%	0	0	0	0%
2395 MARIAS VALLEY GOLF & COUNTRY CLUB											
00446 GOLF COURSE											
	369 Repairs & Maintenance	45,000				0	0%			0	0%
	Account:	45,000				0	***%	0	0	0	0%
	Fund:	45,000				0	0%	0	0	0	0%
2396 REC FACILITIES PASS (DONATIONS)											
510300 OTHER UNALLOCATED COSTS											
	300 Purchased Services	352	450	413	668	1,500	45%	1,500		1,500	100%
	Account:	352	450	413	668	1,500	45%	1,500	0	1,500	100%
	Fund:	352	450	413	668	1,500	45%	1,500	0	1,500	100%
2399 REVOLVING LOAN											
470000 HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT											
	200 Supplies				2,199	0	***%			0	0%
	752 Homebuyer's Assistance				20,010	0	***%			0	0%
	950 Construction			56,179	6,730	0	***%			0	0%
	Account:			56,179	28,939	0	***%	0	0	0	0%
470320 ECONOMIC DEVELOPMENT LOANS											
	300 Purchased Services					160,000	0%	140,000		140,000	88%
	755 Revolving Loan Fund	22,000				0	0%			0	0%
	Account:	22,000				160,000	0%	140,000	0	140,000	88%
	Fund:	22,000		56,179	28,939	160,000	18%	140,000	0	140,000	88%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
2400 STREET LIGHTING DISTRICT NO. 35											
411860 SPECIAL IMPROVEMENT ASSESSMENTS											
540	Street Lighting District	4,748	4,806	4,940	4,901	4,806	102%	4,806		4,806	100%
	Account:	4,748	4,806	4,940	4,901	4,806	102%	4,806	0	4,806	100%
430263 STREET LIGHTING											
100	Regular Wages	2,942	3,284	1,193	1,863	1,932	96%	2,113		2,113	109%
118	Termination Pay			1,356		0	0%			0	0%
141	Social Security	181	203	164	67	120	56%	131		131	109%
142	Medicare	43	48	38	28	28	100%	31		31	111%
143	PERS	265	299	237	175	175	100%	192		192	110%
145	Unemployment Insurance	8	12	9	5	5	100%	5		5	100%
146	Workers' Compensation	-29	13	8	5	5	100%	5		5	100%
147	Insurance	852	854	411	967	961	101%	1,026		1,026	107%
200	Supplies		300	58	2,331	0	***%			0	0%
300	Purchased Services	178		1,563		0	0%			0	0%
342	Utility-Electric	46,573	46,573	42,939	47,821	50,000	96%	50,000		50,000	100%
900	CAPITAL OUTLAY	13,205				200,000	0%	300,000		300,000	150%
	Account:	64,218	51,586	47,976	53,262	253,226	21%	353,503	0	353,503	140%
	Fund:	68,966	56,392	52,916	58,163	258,032	23%	358,309	0	358,309	139%
2500 STREET MAINTENANCE DISTRICT NO. 1											
430200 ROAD & STREET MAINTENANCE											
100	Regular Wages	5,883	6,564	2,384	3,724	3,863	96%	4,227		4,227	109%
118	Termination Pay			2,713		0	0%			0	0%
120	Overtime-Regular	950				8,864	0%	4,655		4,655	53%
141	Social Security	422	406	328	135	789	17%	551		551	70%
142	Medicare	99	95	77	56	185	30%	129		129	70%
143	PERS	614	598	474	350	1,154	30%	806		806	70%
145	Unemployment Insurance	18	24	19	10	32	31%	22		22	69%
146	Workers' Compensation	116	26	16	10	313	3%	185		185	59%
147	Insurance	1,856	1,708	823	1,932	1,921	101%	2,053		2,053	107%
200	Supplies	9,517	2,625		1,775	1,391	128%	1,391		1,391	100%
230	Fuel	246	1,085	1,111	1,606	1,085	148%	1,085		1,085	100%
300	Purchased Services			16,416		0	0%			0	0%
400	Gravel/Asphalt/Oil	18,810	6,166	5,350	1,232	5,046	24%	5,046		5,046	100%
900	CAPITAL OUTLAY	234,355	476,924	510,486	267,903	400,000	67%	412,799		412,799	103%
	Account:	272,886	496,221	540,197	278,733	424,643	66%	432,949	0	432,949	102%
	Fund:	272,886	496,221	540,197	278,733	424,643	66%	432,949	0	432,949	102%

08/15/24
11:12:42

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 12 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	23-24	23-24	23-24	23-24	24-25	24-25	24-25	24-25
2550 2012 CURB GUTTER & SIDEWALK SID											
490528 2012 SIDEWALK SID											
300	Purchased Services	350	350	400	400	500	80%			0	0%
610	Principal	40,000	45,000	45,000	45,000	47,000	96%			0	0%
620	Interest	6,708	5,288	3,600	1,800	1,000	180%			0	0%
	Account:	47,058	50,638	49,000	47,200	48,500	97%	0	0	0	0%
	Fund:	47,058	50,638	49,000	47,200	48,500	97%	0	0	0	0%
2600 PARK MAINTENANCE DISTRICT #1											
460400 PARK & RECREATION SERVICES											
100	Regular Wages	2,942	3,284	1,193	1,863	1,932	96%	2,113		2,113	109%
118	Termination Pay			1,356		0	0%			0	0%
141	Social Security	181	203	164	68	120	57%	131		131	109%
142	Medicare	42	47	38	28	28	100%	31		31	111%
143	PERS	266	299	237	175	175	100%	192		192	110%
145	Unemployment Insurance	8	12	9	5	5	100%	5		5	100%
146	Workers' Compensation	32	13	8	5	5	100%	5		5	100%
147	Insurance	852	854	411	967	961	101%	1,026		1,026	107%
300	Purchased Services	13,125				0	0%			0	0%
900	CAPITAL OUTLAY	13,452	37,000	35,000		47,000	0%	84,491		84,491	180%
	Account:	30,900	41,712	38,416	3,111	50,226	6%	87,994	0	87,994	175%
	Fund:	30,900	41,712	38,416	3,111	50,226	6%	87,994	0	87,994	175%
2810 POLICE PENSION & TRAINING (3RD CLASS CITIES)											
521000 INTERFUND OPERATING TRANSFERS OUT											
823	Transfer to General Fund					45,000	0%	50,000		50,000	111%
	Account:					45,000	0%	50,000	0	50,000	111%
	Fund:					45,000	0%	50,000	0	50,000	111%
2920 TRAILS GRANT											
460443 Walking Trail											
900	CAPITAL OUTLAY			6,292		6,000	0%			0	0%
950	Construction		41,465			20,000	0%			0	0%
	Account:		41,465	6,292		26,000	0%	0	0	0	0%
	Fund:		41,465	6,292		26,000	0%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
2940 CDBG HOUSING FUND											
470000 HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT											
950	Construction			219,006	263,648	0	***%			0	0%
	Account:			219,006	263,648	0	***%	0	0	0	0%
470240 HOUSING REHABILITATION											
750	Rehabilitation					385,000	0%	450,000		450,000	117%
	Account:					385,000	0%	450,000	0	450,000	117%
	Fund:			219,006	263,648	385,000	68%	450,000	0	450,000	117%
2991 AMERICAN RESCUE PLAN ACT (ARPA) RECOVERY FUNDS											
521000 INTERFUND OPERATING TRANSFERS OUT											
820	Transfer to Other Funds				274,000	774,516	35%	500,516		500,516	65%
	Account:				274,000	774,516	35%	500,516	0	500,516	65%
	Fund:				274,000	774,516	35%	500,516	0	500,516	65%
3015 1991 SWIMMING POOL BATH HOUSE GOB											
460445 SWIMMING POOL											
900	CAPITAL OUTLAY			9,738		0	0%			0	0%
	Account:			9,738		0	***%	0	0	0	0%
490100 GENERAL OBLIGATION BONDS											
610	Principal					2,950	0%			0	0%
	Account:					2,950	0%	0	0	0	0%
	Fund:			9,738		2,950	0%	0	0	0	0%
3035 2006 FIRE HALL G.O.B.											
490100 GENERAL OBLIGATION BONDS											
610	Principal	95,000				44,000	0%			0	0%
620	Interest	2,235				0	0%			0	0%
900	CAPITAL OUTLAY			44,000		0	***%			0	0%
	Account:	97,235		44,000		44,000	100%	0	0	0	0%
	Fund:	97,235		44,000		44,000	100%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
4000 CAPITAL PROJECTS FUND											
430200 ROAD & STREET MAINTENANCE											
	900 CAPITAL OUTLAY		95,000			500,000	0%	1,308,000		1,308,000	262%
	Account:		95,000			500,000	0%	1,308,000	0	1,308,000	262%
	Fund:		95,000			500,000	0%	1,308,000	0	1,308,000	262%
5210 WATER UTILITY											
410530 AUDIT (1/4)											
	350 Professional Services	7,044	7,250	11,250	16,727	12,500	134%	17,000		17,000	136%
	Account:	7,044	7,250	11,250	16,727	12,500	134%	17,000	0	17,000	136%
411050 COMMUNITY DEVELOPMENT DIRECTOR											
	100 Regular Wages	13,016	14,208	14,731	14,819	16,584	89%			0	0%
	118 Termination Pay				2,255	2,923	77%			0	0%
	120 Overtime-Regular	42			93	0	***%			0	0%
	141 Social Security	674	851	937	829	1,209	69%			0	0%
	142 Medicare	158	199	219	257	283	91%			0	0%
	143 PERS	1,180	1,294	1,356	1,609	1,769	91%			0	0%
	145 Unemployment Insurance	34	51	53	44	49	90%			0	0%
	146 Workers' Compensation	70	94	112	115	126	91%			0	0%
	147 Insurance	3,826	3,843	3,975	4,142	4,324	96%			0	0%
	Account:	19,000	20,540	21,383	24,163	27,267	89%	0	0	0	0%
420100 24/7 Dispatching Services											
	300 Purchased Services	30,332	58,920	58,920	54,010	60,000	90%	60,000		60,000	100%
	Account:	30,332	58,920	58,920	54,010	60,000	90%	60,000	0	60,000	100%
430500 WATER OPERATING											
	100 Regular Wages	94,141	101,119	113,545	119,055	129,424	92%	135,678		135,678	105%
	118 Termination Pay	4,213	1,350	216	516	0	***%			0	0%
	120 Overtime-Regular	8,391	16,585	10,777	13,613	8,864	154%	13,964		13,964	158%
	141 Social Security	6,660	7,392	7,836	5,087	8,573	59%	9,370		9,370	109%
	142 Medicare	1,558	1,729	1,832	1,983	2,005	99%	2,191		2,191	109%
	143 PERS	9,677	10,936	11,482	12,561	12,543	100%	13,709		13,709	109%
	145 Unemployment Insurance	276	432	448	346	346	100%	378		378	109%
	146 Workers' Compensation	6,575	5,770	6,851	6,545	6,435	102%	7,449		7,449	116%
	147 Insurance	44,645	44,378	48,710	53,048	54,178	98%	57,890		57,890	107%
	200 Supplies	113,779	71,143	57,214	74,889	75,000	100%	75,000		75,000	100%
	220 Clothing Allowance (1/4)	555	692	674	522	378	138%	378		378	100%
	230 Fuel	4,911	10,541	11,212	11,140	17,000	66%	17,000		17,000	100%
	260 Safety Equipment (1/4)				3,508	0	***%			0	0%
	300 Purchased Services	30,194	51,247	26,761	44,861	30,000	150%	30,000		30,000	100%
	323 ArcGIS & GPS Mapping	425	1,243	974		1,243	0%	1,243		1,243	100%
	341 City Bills (wtr,swr,garb)	736	775	808	806	708	114%	708		708	100%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
342	Utility-Electric	54,704	58,566	58,314	68,032	61,000	112%	70,000		70,000	115%
343	Utility-Gas	2,328	2,063	2,847	2,934	3,000	98%	3,000		3,000	100%
344	Telephone	1,255	1,249	1,212	1,293	1,300	99%	1,300		1,300	100%
350	Professional Services			13,653	32,125	0	***%			0	0%
369	Repairs & Maintenance		1,376	1,710	13,752	1,376	999%	15,000		15,000	1090%
370	Travel & Education	1,170	4,911	1,842	700	4,601	15%	2,500		2,500	54%
802	Refunds			8,317		0	0%			0	0%
900	CAPITAL OUTLAY				15,721	0	***%			0	0%
	Account:	386,193	393,497	387,235	483,037	417,974	116%	456,758	0	456,758	109%
430501 WATER OPERATING-CAPITAL OUTLAY											
900	CAPITAL OUTLAY	200,050	242,725	65,500	99,401	120,000	83%	100,000		100,000	83%
950	Construction	697,290	1,448,068	1,720,141	2,294,413	4,200,000	55%	3,200,000		3,200,000	76%
	Account:	897,340	1,690,793	1,785,641	2,393,814	4,320,000	55%	3,300,000	0	3,300,000	76%
430511 WATER ADMIN-COUNCIL											
100	Regular Wages	11,050	10,864	10,856	11,265	11,716	96%	11,716		11,716	100%
141	Social Security	537	539	593	-788	721	***%	721		721	100%
142	Medicare	126	126	139	138	169	82%	169		169	100%
143	PERS	342	396	526	524	531	99%	354		354	67%
146	Workers' Compensation	61	75	87	76	75	101%	76		76	101%
147	Insurance	22,793	24,535	29,439	32,098	34,582	93%	36,951		36,951	107%
200	Supplies	753	50	38		50	0%	50		50	100%
300	Purchased Services	277	362	397	818	362	226%	362		362	100%
	Account:	35,939	36,947	42,075	44,131	48,206	92%	50,399	0	50,399	105%
430512 WATER ADMIN-MAYOR											
100	Regular Wages					4,518	0%	4,518		4,518	100%
141	Social Security					280	0%	280		280	100%
142	Medicare					66	0%	66		66	100%
146	Workers' Compensation					29	0%	29		29	100%
147	Insurance					5,764	0%	6,159		6,159	107%
200	Supplies	361				0	0%			0	0%
344	Telephone	86	92	91	87	84	104%	84		84	100%
370	Travel & Education			50		0	0%			0	0%
	Account:	447	92	141	87	10,741	1%	11,136	0	11,136	104%
430513 WATER ADMIN-LEGAL SERVICES											
350	Professional Services	17,366	18,885	16,074	15,344	20,000	77%	20,000		20,000	100%
	Account:	17,366	18,885	16,074	15,344	20,000	77%	20,000	0	20,000	100%
430514 NEWSLETTER (1/4)											
300	Purchased Services	22				0	0%			0	0%
310	Postage	437	467	409	531	467	114%	467		467	100%
	Account:	459	467	409	531	467	114%	467	0	467	100%
430520 NEW CITY HALL-OPERATIONS											
200	Supplies	158	1,092	864	879	254	346%	254		254	100%
230	Fuel			744		0	0%			0	0%

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CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 16 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
300	Purchased Services	161		176	289	0	***%			0	0%
341	City Bills (wtr,swr,garb)	652	664	639	662	585	113%	700		700	120%
342	Utility-Electric	726	614	578	631	571	111%	700		700	123%
343	Utility-Gas	663	513	712	641	501	128%	700		700	140%
390	Other Contracted Services	900	900	900	900	825	109%	900		900	109%
	Account:	3,260	3,783	4,613	4,002	2,736	146%	3,254	0	3,254	119%
430570 WATER CUSTOMER ACCOUNTING & COLLECTION											
100	Regular Wages	73,543	81,332	77,157	88,437	91,231	97%	116,035		116,035	127%
118	Termination Pay			8,139		0	0%			0	0%
120	Overtime-Regular	6,571	6,561	2,154	119	2,982	4%	1,879		1,879	63%
141	Social Security	4,943	5,446	5,481	4,079	5,841	70%	7,311		7,311	125%
142	Medicare	1,156	1,274	1,282	1,310	1,366	96%	1,710		1,710	125%
143	PERS	7,225	8,010	8,065	8,327	8,545	97%	10,695		10,695	125%
145	Unemployment Insurance	206	316	315	230	236	97%	295		295	125%
146	Workers' Compensation	656	444	443	400	399	100%	542		542	136%
147	Insurance	20,446	20,498	18,401	23,399	23,054	101%	29,766		29,766	129%
200	Supplies	2,521	1,656	2,495	1,771	1,585	112%	1,585		1,585	100%
215	Inventory >\$99 <\$5000	4,961	1,308	997		1,308	0%	1,308		1,308	100%
300	Purchased Services	10,114	10,243	12,830	12,654	10,072	126%	13,000		13,000	129%
310	Postage	1,522	1,680	1,959	1,898	1,557	122%	2,000		2,000	128%
344	Telephone	748	588	517	491	544	90%	544		544	100%
370	Travel & Education	285	270	56	114	270	42%	270		270	100%
900	CAPITAL OUTLAY				2,924	5,000	58%	5,000		5,000	100%
	Account:	134,897	139,626	140,291	146,153	153,990	95%	191,940	0	191,940	125%
430571 WATER CUSTOMER ACCTG & COLL-CAPITAL OUTLAY											
900	CAPITAL OUTLAY		2,676			0	0%			0	0%
	Account:		2,676			0	***%	0	0	0	0%
490203 SRF REV BOND-2001 WASTEWATER											
610	Principal	43,000	44,000	22,000		0	0%			0	0%
620	Interest	1,970	1,100	220		0	0%			0	0%
	Account:	44,970	45,100	22,220		0	***%	0	0	0	0%
490204 SRF REV BOND-2003 WRF WATER											
610	Principal	44,000	44,000	46,000	46,000	46,000	100%	24,000		24,000	52%
620	Interest	4,343	3,353	2,351	1,316	1,317	100%	270		270	21%
	Account:	48,343	47,353	48,351	47,316	47,317	100%	24,270	0	24,270	51%
490207 SRF REV BOND-2008 DNRC2 WATER											
610	Principal	8,000	8,000	9,000	9,000	9,000	100%	9,000		9,000	100%
620	Interest	2,430	2,190	1,950	1,680	1,680	100%	1,950		1,950	116%
	Account:	10,430	10,190	10,950	10,680	10,680	100%	10,950	0	10,950	103%
490209 SRF REV BOND-2010 WATER											
610	Principal	16,000	16,000	16,000	18,000	18,000	100%	18,000		18,000	100%
620	Interest	1,343	1,223	1,103	979	979	100%	1,000		1,000	102%
	Account:	17,343	17,223	17,103	18,979	18,979	100%	19,000	0	19,000	100%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget

490211	USDA RD-2015 MULTIMODAL										
610	Principal	55,098	57,043	59,056	61,141	57,043	107%	62,000		62,000	109%
620	Interest	98,362	130,215	128,202	126,117	130,215	97%	126,000		126,000	97%
	Account:	153,460	187,258	187,258	187,258	187,258	100%	188,000	0	188,000	100%
490217	WRF REV BOND-2021B WATER										
610	Principal		9,000	22,000	22,000	28,000	79%	28,000		28,000	100%
620	Interest		453	5,668	10,079	12,000	84%	12,000		12,000	100%
	Account:		9,453	27,668	32,079	40,000	80%	40,000	0	40,000	100%
510320	TRI-CITY EQUIPMENT INTERLOCAL										
560	Contribution to Equipment	7,500	7,500	7,500	7,500	7,500	100%	7,500		7,500	100%
	Account:	7,500	7,500	7,500	7,500	7,500	100%	7,500	0	7,500	100%
510330	COMPREHENSIVE LIABILITY INSURANCE										
510	Insur-Liab/Prop/Auto Phys	16,381	22,464	26,386	31,271	32,000	98%	35,000		35,000	109%
815	Insurance Deductible	75	750		375	750	50%	750		750	100%
	Account:	16,456	23,214	26,386	31,646	32,750	97%	35,750	0	35,750	109%
	Fund:	1,833,455	2,718,091	2,815,468	3,517,457	5,418,365	65%	4,436,424	0	4,436,424	82%
5310	SEWER UTILITY										
410530	AUDIT (1/4)										
350	Professional Services	7,044	7,250	11,250	16,727	12,500	134%	17,000		17,000	136%
	Account:	7,044	7,250	11,250	16,727	12,500	134%	17,000	0	17,000	136%
411050	COMMUNITY DEVELOPMENT DIRECTOR										
100	Regular Wages	13,016	14,208	14,731	14,819	16,584	89%			0	0%
118	Termination Pay				2,255	2,923	77%			0	0%
120	Overtime-Regular	42			93	0	***%			0	0%
141	Social Security	674	851	937	829	1,209	69%			0	0%
142	Medicare	158	199	219	257	283	91%			0	0%
143	PERS	1,180	1,294	1,356	1,608	1,769	91%			0	0%
145	Unemployment Insurance	34	51	53	44	49	90%			0	0%
146	Workers' Compensation	70	94	112	115	126	91%			0	0%
147	Insurance	3,826	3,843	3,975	4,142	4,324	96%			0	0%
	Account:	19,000	20,540	21,383	24,162	27,267	89%	0	0	0	0%
420100	24/7 Dispatching Services										
300	Purchased Services	30,332	58,920	58,920	54,010	60,000	90%	60,000		60,000	100%
	Account:	30,332	58,920	58,920	54,010	60,000	90%	60,000	0	60,000	100%
430600	SEWER OPERATING										
100	Regular Wages	68,822	72,651	78,829	82,703	91,704	90%	95,937		95,937	105%
118	Termination Pay	4,213	1,350	216	516	0	***%			0	0%
120	Overtime-Regular	1,133	4,871	4,518	3,394	1,330	255%	3,724		3,724	280%
141	Social Security	4,661	4,925	5,270	3,194	5,767	55%	6,271		6,271	109%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
142	Medicare	1,090	1,152	1,232	1,289	1,349	96%	1,467		1,467	109%
143	PERS	6,726	7,279	7,710	8,136	8,438	96%	9,176		9,176	109%
145	Unemployment Insurance	192	287	301	225	233	97%	253		253	109%
146	Workers' Compensation	4,332	3,532	4,188	3,911	3,942	99%	4,556		4,556	116%
147	Insurance	31,730	30,595	35,597	38,179	39,961	96%	42,699		42,699	107%
200	Supplies	15,639	17,043	32,098	36,519	16,912	216%	33,000		33,000	195%
220	Clothing Allowance (1/4)	555	692	674	517	378	137%	378		378	100%
230	Fuel		5,490	6,175	5,021	9,000	56%	7,000		7,000	78%
250	Safety Equipment (1/4)			96	8,750	0	***%			0	0%
300	Purchased Services	9,418	10,311	14,556	23,651	9,549	248%	25,000		25,000	262%
323	ArcGIS & GPS Mapping	425	1,243	974		1,243	0%	1,243		1,243	100%
341	City Bills (wtr,swr,garb)	736	775	808	806	708	114%	900		900	127%
342	Utility-Electric	7,475	7,724	8,505	9,600	7,333	131%	11,000		11,000	150%
343	Utility-Gas	1,813	1,667	2,047	2,037	1,630	125%	2,200		2,200	135%
344	Telephone	2,113	2,052	1,624	1,542	1,881	82%	1,881		1,881	100%
350	Professional Services		30,255	13,653	51,559	5,000	***%	55,000		55,000	1100%
369	Repairs & Maintenance	2,915	1,475	1,350	385	1,475	26%	1,475		1,475	100%
370	Travel & Education	543	1,732	1,602	406	1,732	23%	1,732		1,732	100%
	Account:	164,531	207,101	222,023	282,340	209,565	135%	304,892	0	304,892	145%
430601 SEWER OPERATING-CAPITAL OUTLAY											
900	CAPITAL OUTLAY	67,114	53,500	68,776	115,122	100	***%	100		100	100%
950	Construction	22,926	273,407	387,181		885,000	0%	800,000		800,000	90%
	Account:	90,040	326,907	455,957	115,122	885,100	13%	800,100	0	800,100	90%
430611 SEWER ADMIN-COUNCIL											
100	Regular Wages	11,050	10,864	10,856	11,265	11,716	96%	11,716		11,716	100%
141	Social Security	537	539	593	-788	721	***%	721		721	100%
142	Medicare	126	126	139	138	169	82%	169		169	100%
143	PERS	342	396	526	524	531	99%	354		354	67%
146	Workers' Compensation	61	75	87	76	75	101%	76		76	101%
147	Insurance	22,793	24,535	29,439	32,098	34,582	93%	36,951		36,951	107%
200	Supplies	753	50	38		50	0%	50		50	100%
300	Purchased Services	277	362	397	818	362	226%	362		362	100%
	Account:	35,939	36,947	42,075	44,131	48,206	92%	50,399	0	50,399	105%
430612 SEWER ADMIN-MAYOR											
100	Regular Wages					4,518	0%	4,518		4,518	100%
141	Social Security					280	0%	280		280	100%
142	Medicare					66	0%	66		66	100%
146	Workers' Compensation					29	0%	29		29	100%
147	Insurance					5,764	0%	6,159		6,159	107%
200	Supplies	361				0	0%			0	0%
344	Telephone	86	92	91	87	84	104%	84		84	100%
370	Travel & Education			50		0	0%			0	0%
	Account:	447	92	141	87	10,741	1%	11,136	0	11,136	104%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
430613 SEWER ADMIN-LEGAL SERVICES											
350	Professional Services	17,278	18,885	16,074	15,344	20,000	77%	20,000		20,000	100%
	Account:	17,278	18,885	16,074	15,344	20,000	77%	20,000	0	20,000	100%
430614 NEWSLETTER (1/4)											
300	Purchased Services	22				0	0%			0	0%
310	Postage	437	467	409	531	467	114%	467		467	100%
	Account:	459	467	409	531	467	114%	467	0	467	100%
430620 NEW CITY HALL-OPERATIONS											
200	Supplies	170	1,092	334	879	254	346%	254		254	100%
300	Purchased Services	161		176	289	0	***%			0	0%
341	City Bills (wtr,swr,garb)	652	664	639	662	585	113%	750		750	128%
342	Utility-Electric	726	614	578	631	571	111%	700		700	123%
343	Utility-Gas	663	513	712	641	501	128%	700		700	140%
390	Other Contracted Services	900	900	900	900	825	109%	900		900	109%
	Account:	3,272	3,783	3,339	4,002	2,736	146%	3,304	0	3,304	121%
430670 SEWER CUSTOMER ACCOUNTING & COLLECTION											
100	Regular Wages	67,660	74,768	74,773	84,712	87,368	97%	111,808		111,808	128%
118	Termination Pay			5,426		0	0%			0	0%
120	Overtime-Regular	6,571	6,561	2,154	119	2,982	4%	1,879		1,879	63%
141	Social Security	4,580	5,040	5,153	3,943	5,602	70%	7,049		7,049	126%
142	Medicare	1,071	1,179	1,205	1,254	1,310	96%	1,648		1,648	126%
143	PERS	6,694	7,413	7,591	7,976	8,195	97%	10,311		10,311	126%
145	Unemployment Insurance	191	292	296	220	226	97%	284		284	126%
146	Workers' Compensation	591	417	427	390	389	100%	532		532	137%
147	Insurance	18,742	18,790	17,578	21,466	21,133	102%	27,714		27,714	131%
200	Supplies	2,521	1,656	2,495	1,771	1,585	112%	1,585		1,585	100%
215	Inventory >\$99 <\$5000	4,961	1,308	997		1,308	0%	1,308		1,308	100%
300	Purchased Services	10,114	9,718	12,830	12,654	9,547	133%	13,000		13,000	136%
310	Postage	1,520	1,680	1,959	1,898	1,557	122%	2,000		2,000	128%
344	Telephone	748	588	517	491	544	90%	544		544	100%
370	Travel & Education	92	205	56	114	205	56%	205		205	100%
900	CAPITAL OUTLAY				2,924	5,000	58%	5,000		5,000	100%
	Account:	126,056	129,615	133,457	139,932	146,951	95%	184,867	0	184,867	126%
430671 SEWER CUSTOMER ACCTG & COLL-CAPITAL OUTLAY											
900	CAPITAL OUTLAY	2,676				0	0%			0	0%
	Account:	2,676				0	***%	0	0	0	0%
490208 SRF REV BOND-2010 WASTEWATER											
610	Principal	51,000	52,000	53,000	55,000	55,000	100%	58,000		58,000	105%
620	Interest	15,076	13,756	12,421	11,041	11,200	99%	9,695		9,695	87%
	Account:	66,076	65,756	65,421	66,041	66,200	100%	67,695	0	67,695	102%
490211 USDA RD-2015 MULTIMODAL											
610	Principal	23,664	24,499	25,363	26,859	26,000	103%	26,000		26,000	100%
620	Interest	28,483	55,925	55,061	53,565	54,424	98%	54,424		54,424	100%
	Account:	52,147	80,424	80,424	80,424	80,424	100%	80,424	0	80,424	100%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
490212 SRF REV BOND-2017 WASTEWATER											
610	Principal	14,000	14,000	16,000	16,000	16,000	100%	16,000		16,000	100%
620	Interest	7,738	7,388	7,025	6,625	6,625	100%	6,225		6,225	94%
	Account:	21,738	21,388	23,025	22,625	22,625	100%	22,225	0	22,225	98%
490214 SRF REV BOND-2017 WASTEWATER LOAN 2											
610	Principal	44,000	45,000	46,000	47,000	47,000	100%	48,000		48,000	102%
620	Interest	44,400	43,300	42,163	41,013	41,013	100%	39,825		39,825	97%
	Account:	88,400	88,300	88,163	88,013	88,013	100%	87,825	0	87,825	100%
490215 SRF REV BOND-2017 WASTEWATER LOAN 3											
610	Principal	22,000	22,000	22,000	24,000	28,000	86%	20,539		20,539	73%
620	Interest	13,204	12,654	18,985	17,688	16,324	108%	17,107		17,107	105%
	Account:	35,204	34,654	40,985	41,688	44,324	94%	37,646	0	37,646	85%
490216 SRF REV BOND-2017 WASTEWATER LOAN 4											
610	Principal	30,000	30,000	30,000	32,000	34,000	94%	34,000		34,000	100%
620	Interest	13,562	12,812	13,062	11,274	10,688	105%	11,000		11,000	103%
	Account:	43,562	42,812	43,062	43,274	44,688	97%	45,000	0	45,000	101%
510320 TRI-CITY EQUIPMENT INTERLOCAL											
560	Contribution to Equipment	7,500	7,500	7,500	7,500	7,500	100%	7,500		7,500	100%
	Account:	7,500	7,500	7,500	7,500	7,500	100%	7,500	0	7,500	100%
510330 COMPREHENSIVE LIABILITY INSURANCE											
510	Insur-Liab/Prop/Auto Phys	16,381	22,464	26,386	31,271	32,000	98%	35,000		35,000	109%
815	Insurance Deductible	75	750		375	750	50%	750		750	100%
	Account:	16,456	23,214	26,386	31,646	32,750	97%	35,750	0	35,750	109%
	Fund:	828,157	1,174,555	1,339,994	1,077,599	1,810,057	60%	1,836,230	0	1,836,230	101%
5410 SOLID WASTE UTILITY											
410530 AUDIT (1/4)											
350	Professional Services	7,044	7,250	11,250	16,727	12,500	134%	17,000		17,000	136%
	Account:	7,044	7,250	11,250	16,727	12,500	134%	17,000	0	17,000	136%
411050 COMMUNITY DEVELOPMENT DIRECTOR											
100	Regular Wages	13,010	14,201	14,725	14,812	16,584	89%			0	0%
118	Termination Pay				2,255	2,923	77%			0	0%
120	Overtime-Regular	42			93	0	***%			0	0%
141	Social Security	673	850	937	827	1,209	68%			0	0%
142	Medicare	157	199	219	257	283	91%			0	0%
143	PERS	1,180	1,293	1,356	1,608	1,769	91%			0	0%
145	Unemployment Insurance	34	51	53	44	49	90%			0	0%
146	Workers' Compensation	70	94	112	115	126	91%			0	0%
147	Insurance	3,824	3,841	3,973	4,140	4,324	96%			0	0%
	Account:	18,990	20,529	21,375	24,151	27,267	89%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
420100	24/7 Dispatching Services										
300	Purchased Services	30,332	58,920	58,920	54,010	54,010	100%	54,010		54,010	100%
	Account:	30,332	58,920	58,920	54,010	54,010	100%	54,010	0	54,010	100%
430811	SOLID WASTE ADMIN-COUNCIL										
100	Regular Wages	11,050	10,864	10,853	11,265	11,716	96%	11,716		11,716	100%
141	Social Security	537	539	593	-788	721	***%	721		721	100%
142	Medicare	126	126	139	138	169	82%	169		169	100%
143	PERS	342	396	526	524	531	99%	354		354	67%
146	Workers' Compensation	61	75	87	76	75	101%	76		76	101%
147	Insurance	22,793	24,535	29,439	32,098	34,582	93%	36,951		36,951	107%
200	Supplies	753	50	38		50	0%	50		50	100%
300	Purchased Services	277	362	397	818	362	226%	362		362	100%
	Account:	35,939	36,947	42,072	44,131	48,206	92%	50,399	0	50,399	105%
430812	SOLID WASTE ADMIN-MAYOR										
100	Regular Wages					4,518	0%	4,518		4,518	100%
141	Social Security					280	0%	280		280	100%
142	Medicare					66	0%	66		66	100%
146	Workers' Compensation					29	0%	29		29	100%
147	Insurance					5,764	0%	6,159		6,159	107%
200	Supplies	361				0	0%			0	0%
344	Telephone	86	92	91	87	84	104%	84		84	100%
370	Travel & Education			50		0	0%			0	0%
	Account:	447	92	141	87	10,741	1%	11,136	0	11,136	104%
430813	SOLID WASTE ADMIN-LEGAL SERVICES										
350	Professional Services	17,278	18,885	16,074	15,344	16,905	91%	16,905		16,905	100%
	Account:	17,278	18,885	16,074	15,344	16,905	91%	16,905	0	16,905	100%
430814	NEWSLETTER (1/4)										
300	Purchased Services	22				0	0%			0	0%
310	Postage	437	467	409	531	467	114%	600		600	128%
	Account:	459	467	409	531	467	114%	600	0	600	128%
430820	NEW CITY HALL-OPERATIONS										
200	Supplies	158	1,092	331	847	254	333%	254		254	100%
300	Purchased Services	161		176	289	0	***%			0	0%
341	City Bills (wtr,swr,garb)	652	664	639	662	585	113%	700		700	120%
342	Utility-Electric	726	614	578	631	571	111%	700		700	123%
343	Utility-Gas	663	513	712	640	501	128%	700		700	140%
390	Other Contracted Services	900	900	900	900	825	109%	900		900	109%
	Account:	3,260	3,783	3,336	3,969	2,736	145%	3,254	0	3,254	119%
430830	GARBAGE COLLECTION										
100	Regular Wages	27,919	32,211	32,248	36,388	34,887	104%	37,625		37,625	108%
118	Termination Pay	2,071		1,078		0	0%			0	0%
120	Overtime-Regular	1,168	724	747	302	1,773	17%	1,862		1,862	105%
141	Social Security	1,983	2,089	2,010	1,552	2,270	68%	2,445		2,445	108%

08/15/24
1:12:42

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 22 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
142	Medicare	464	489	470	501	531	94%	572		572	108%
143	PERS	2,807	3,003	3,191	3,477	3,325	105%	3,581		3,581	108%
145	Unemployment Insurance	80	119	125	96	92	104%	99		99	108%
146	Workers' Compensation	1,498	1,184	1,413	1,321	1,167	113%	1,359		1,359	116%
147	Insurance	6,489	13,544	5,745	5,870	5,764	102%	6,159		6,159	107%
200	Supplies	44,169	12,473	58,707	29,586	11,957	247%	30,000		30,000	251%
220	Clothing Allowance (1/4)			43	192	0	***%			0	0%
230	Fuel	8,545	11,526	11,757	8,370	14,000	60%	11,000		11,000	79%
260	Safety Equipment (1/4)					500	0%	500		500	100%
300	Purchased Services	6,090	15,984	8,011	2,256	14,798	15%	14,798		14,798	100%
323	ArcGIS & GPS Mapping	425	1,218	974		1,218	0%	1,218		1,218	100%
341	City Bills (wtr,swr,garb)	621	595	628	626	543	115%	543		543	100%
342	Utility-Electric	1,328	711	1,014	1,675	657	255%	2,000		2,000	304%
343	Utility-Gas	1,813	1,667	2,047	2,037	1,630	125%	2,500		2,500	153%
344	Telephone	238	222	219	219	203	108%	203		203	100%
	Account:	107,708	97,759	130,427	94,468	95,315	99%	116,464	0	116,464	122%
430831 GARBAGE COLLECTION-CAPITAL OUTLAY											
900	CAPITAL OUTLAY	8,004		321,277	15,838	100,000	16%	100,000		100,000	100%
	Account:	8,004		321,277	15,838	100,000	16%	100,000	0	100,000	100%
430840 LANDFILL											
100	Regular Wages	129,904	140,672	148,604	157,552	168,974	93%	177,081		177,081	105%
118	Termination Pay	4,213	1,350	216	516	0	***%			0	0%
120	Overtime-Regular	893	1,502	9,414	1,013	886	114%	931		931	105%
141	Social Security	8,371	8,912	10,003	6,158	10,530	58%	11,129		11,129	106%
142	Medicare	1,958	2,084	2,339	2,377	2,463	97%	2,603		2,603	106%
143	PERS	12,229	13,187	14,591	14,948	15,406	97%	16,282		16,282	106%
145	Unemployment Insurance	349	520	569	412	425	97%	449		449	106%
146	Workers' Compensation	7,601	6,346	7,752	6,945	7,024	99%	7,912		7,912	113%
147	Insurance	54,160	52,856	58,892	63,667	65,321	97%	69,797		69,797	107%
200	Supplies	15,647	11,919	28,721	29,630	9,308	318%	25,000		25,000	269%
220	Clothing Allowance (1/4)	555	692	631	372	378	98%	378		378	100%
230	Fuel	9,097	21,865	28,321	19,202	30,000	64%	25,000		25,000	83%
300	Purchased Services	10,596	14,844	15,667	37,730	16,000	236%	25,000		25,000	156%
341	City Bills (wtr,swr,garb)	115	180	180	180	165	109%	165		165	100%
342	Utility-Electric	1,088	1,090	1,272	1,366	1,058	129%	1,500		1,500	142%
343	Utility-Gas	1,729	1,070	1,999	1,913	1,004	191%	2,500		2,500	249%
344	Telephone	214	215	214	296	196	151%	196		196	100%
350	Professional Services	8,550	8,750	9,025	11,694	8,750	134%	15,000		15,000	171%
369	Repairs & Maintenance	34,248	7,168	3,083	1,089	5,090	21%	5,090		5,090	100%
581	Landfill Trust Deposit wi	16,469	18,430	9,808	25,000	25,000	100%	50,000		50,000	200%
	Account:	317,986	313,652	351,301	382,060	367,978	104%	436,013	0	436,013	118%
430841 LANDFILL-CAPITAL OUTLAY											
900	CAPITAL OUTLAY	1,282				0	0%			0	0%
	Account:	1,282				0	***%	0	0	0	0%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	%
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		20-21	21-22	22-23	23-24	23-24	23-24	24-25	24-25	24-25	24-25
430870 SOLID WASTE CUSTOMER ACCOUNTING & COLLECTION											
100	Regular Wages	73,525	81,313	77,147	88,414	91,231	97%	116,035		116,035	127%
118	Termination Pay			8,139		0	0%			0	0%
120	Overtime-Regular	6,571	6,561	2,154	119	2,982	4%	1,879		1,879	63%
141	Social Security	4,942	5,445	5,480	4,090	5,841	70%	7,311		7,311	125%
142	Medicare	1,156	1,273	1,282	1,309	1,366	96%	1,710		1,710	125%
143	PERS	7,223	8,009	8,064	8,325	8,545	97%	10,695		10,695	125%
145	Unemployment Insurance	206	316	315	230	236	97%	295		295	125%
146	Workers' Compensation	656	443	443	400	399	100%	542		542	136%
147	Insurance	20,441	20,494	18,397	23,390	23,054	101%	29,766		29,766	129%
200	Supplies	2,521	1,546	2,505	1,455	1,474	99%	1,474		1,474	100%
215	Inventory >\$99 <\$5000	4,961	1,308	997		1,308	0%	1,308		1,308	100%
300	Purchased Services	13,841	13,546	16,682	15,660	12,411	126%	17,000		17,000	137%
310	Postage	1,520	1,680	1,959	1,898	1,557	122%	1,557		1,557	100%
344	Telephone	748	588	517	491	544	90%	544		544	100%
370	Travel & Education	92	205	56	114	205	56%	205		205	100%
900	CAPITAL OUTLAY				2,924	5,000	58%	5,000		5,000	100%
	Account:	138,403	142,727	144,137	148,819	156,153	95%	195,321	0	195,321	125%
430871 SOLID WASTE CUSTOMER ACCTG & COLL-CAPITAL											
900	CAPITAL OUTLAY	2,676				0	0%			0	0%
	Account:	2,676				0	***%	0	0	0	0%
490521 CATERPILLAR LOAN											
610	Principal	36,434	38,000	39,634	41,339	41,339	100%	41,339		41,339	100%
620	Interest	11,442	9,876	8,242	6,537	6,538	100%	6,538		6,538	100%
	Account:	47,876	47,876	47,876	47,876	47,877	100%	47,877	0	47,877	100%
490529 LOAN FROM PERMISSIVE FUND											
610	Principal	10,248	10,581	10,924		0	0%			0	0%
620	Interest	1,032	699	355		0	0%			0	0%
	Account:	11,280	11,280	11,279		0	***%	0	0	0	0%
490530 LOAN FROM STREET MAINT FUND											
610	Principal	21,574	22,275	22,999		0	0%			0	0%
620	Interest	2,173	1,471	747		0	0%			0	0%
	Account:	23,747	23,746	23,746		0	***%	0	0	0	0%
490534 2022 GARBAGE TRUCK (PETERBILT)											
610	Principal			23,659	49,017	49,000	100%	49,000		49,000	100%
620	Interest			5,034	8,368	8,000	105%	8,000		8,000	100%
	Account:			28,693	57,385	57,000	101%	57,000	0	57,000	100%
510330 COMPREHENSIVE LIABILITY INSURANCE											
510	Insur-Liab/Prop/Auto Phys	16,381	22,464	26,386	31,271	32,000	98%	35,000		35,000	109%
815	Insurance Deductible	75	750		375	750	50%	750		750	100%
	Account:	16,456	23,214	26,386	31,646	32,750	97%	35,750	0	35,750	109%
	Fund:	789,167	807,127	1,238,699	937,042	1,029,905	91%	1,141,729	0	1,141,729	111%

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
5720 STORM DRAINAGE											
430246 STORM DRAINAGE											
300	Purchased Services	12,605	5,464	7,661	6,099	5,464	112%	5,464		5,464	100%
350	Professional Services			5,461	3,824	0	***%			0	0%
802	Refunds		10			10	0%	10		10	100%
950	Construction	395,409	279,787	30,692	3,004,585	4,050,000	74%	650,000		650,000	16%
	Account:	408,014	285,261	43,814	3,014,208	4,055,474	74%	655,474	0	655,474	16%
490213 SRF-14704 Rev Bond-Stormwater											
610	Principal	92,000	94,000	97,000	99,000	99,000	100%	101,000		101,000	102%
620	Interest	79,931	88,511	86,575	84,138	84,138	100%	82,650		82,650	98%
	Account:	171,931	182,511	183,575	183,138	183,138	100%	183,650	0	183,650	100%
	Fund:	579,945	467,772	227,389	3,197,346	4,238,612	75%	839,124	0	839,124	20%
7030 HOUSING FUND											
460442 CIVIC CENTER											
950	Construction				22,109	0	***%			0	0%
	Account:				22,109	0	***%	0	0	0	0%
470000 HOUSING, COMMUNITY & ECONOMIC DEVELOPMENT											
752	Homebuyer's Assistance				20,010	0	***%			0	0%
900	CAPITAL OUTLAY			16,203	141,519	1,248,479	11%	950,000		950,000	76%
	Account:			16,203	161,529	1,248,479	13%	950,000	0	950,000	76%
	Fund:			16,203	183,638	1,248,479	15%	950,000	0	950,000	76%
7060 SHELBY ENERGY SHARE											
450138 ENERGY SHARE											
710	Direct Relief		562	2,026	736	8,400	9%	11,000		11,000	131%
	Account:		562	2,026	736	8,400	9%	11,000	0	11,000	131%
	Fund:		562	2,026	736	8,400	9%	11,000	0	11,000	131%
7061 LOCAL DISASTER RELIEF											
420760 LOCAL DISASTER RELIEF											
710	Direct Relief	2,760			462	12,800	4%	16,000		16,000	125%
	Account:	2,760			462	12,800	4%	16,000	0	16,000	125%
	Fund:	2,760			462	12,800	4%	16,000	0	16,000	125%

08/15/24
11:12:42

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 25 of 26
Report ID: B240B

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		20-21	21-22	22-23	23-24	Budget	Exp.	Budget	Changes	Budget	Budget
		23-24	23-24	24-25	24-25	24-25	24-25	24-25	24-25	24-25	24-25
7199 TOURISM BUSINESS IMPROVEMENT DIST (TBID)											
460301 COMMUNITY CONTRIBUTIONS											
701	TBID CONTRIBUTIONS				58,800	0	***%	125,000		125,000	*****%
	Account:				58,800	0	***%	125,000	0	125,000	*****%
	Fund:				58,800	0	***%	125,000	0	125,000	*****%
7427 SPECIALTY LICENSE PLATES (SHELBY)											
411850 SPECIAL PROJECTS-SPECIALTY LIC PLATE											
200	Supplies		2,314	5,074		0	***%			0	0%
800	Specialty License Plate				5,591	0%				0	0%
	Account:		2,314	5,074	5,591	91%		0	0	0	0%
	Fund:		2,314	5,074	5,591	91%		0	0	0	0%
Grand Total:		6,321,295	7,885,894	8,980,161	12,607,707	22,008,360		18,294,813	0	18,294,813	

08/15/24
11:12:42

CITY OF SHELBY
Expenditure Budget Report -- MultiYear Actuals
For the Year: 2024 - 2025

Page: 26 of 26
Report ID: B240SIGN

Department Head

Mayor

RESOLUTION NO. 2093

A RESOLUTION LEVYING AND ASSESSING ALL THE PROPERTY IN SPECIAL IMPROVEMENT LIGHTING MAINTENANCE DISTRICT NO. 35 FOR ALL THE COST OF ELECTRICAL CURRENT AND MAINTENANCE FOR FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, Section 7-12-4321 M.C.A., provides that the portion of the entire cost of erecting and maintaining the posts, wires, pipes, conduits, lamps, and other suitable or necessary appliances for the purpose of lighting said streets or public highways and of the annual cost of supplying electrical current for and maintaining the lights thereon in such districts, all or any portion as shall be determined by the city or town council, shall be borne by the property embraced within said district.

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

That there is levied and assessed against each lot or parcel of land benefited by this lighting district, as listed on the City of Shelby Assessment Detail 2024 and incorporated herein by reference and made a part of this resolution and which is on file at City Hall, Shelby, Montana, and which lists the Tax ID, Name, Area and Amount Billed, which assessment has been computed on the basis of fifty one hundredths of one cent (.0050) per square foot, for the street lights and maintenance for the fiscal year ending June 30, 2025.

FIRST (PRELIMINARY) READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 19th DAY OF AUGUST, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

SECOND AND FINAL READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 3rd DAY OF SEPTEMBER, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

RESOLUTION NO. 2094

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, LEVYING A SPECIAL ASSESSMENT TO DEFRAY THE COST OF THE MAINTENANCE OF ALL OF THE STREETS, AVENUES, AND ALLEYS IN STREET MAINTENANCE DISTRICT NUMBER 1 OF THE CITY OF SHELBY, MONTANA, PRESCRIBING THAT NOTICE OF THE PASSAGE OF THE RESOLUTION BE GIVEN

WHEREAS, the City Council of the City of Shelby, Montana, did on the 2nd day of May, 1994 duly pass and approve Resolution No. 1252, creating Street Maintenance District No. 1, defining the boundaries thereof; and, describing the streets, avenues and alleys constituting the district, and Ordinance No. 697 creating Street Maintenance District No. 1 for the maintenance of all the streets, avenues and alleys within the district; providing a method of doing said work and of paying for the same; defining the boundaries of the district and describing the streets, avenues, alleys and public places constituting the district; providing for the manner of assessment and payment thereof; and instructing the City Finance Officer to cause notice to be given; and,

WHEREAS, it is now necessary according to the laws of the State of Montana, Section 7-12-4425 MCA, to adopt a resolution specifying the district assessment option and levying and assessing all the property within the district with an amount equal to not less than 75% of the entire cost of said work for the fiscal year ending June 30, 2025.

NOW THEREFORE, be it resolved by the City Council of the City of Shelby, Montana:

SECTION I

That in order to defray the cost of maintenance in said Street Maintenance District No. 1 within the City of Shelby, the City Council of the City of Shelby does hereby make, levy and assess a special assessment as follows: Computed on the basis of \$2.10 per lineal foot of each alley, avenue or street frontage (only one frontage shall be utilized, that particular frontage of such lot, piece or parcel, except where the lot is a corner lot, in which case the frontage, which is the shortest of such lot, shall be utilized), said sum being the total cost of said work and maintenance in Street Maintenance District No. 1 against all the property lying within the boundaries of Street Maintenance District No. 1 and so assessed as hereinafter set out in the Assessment Detail 2024, which property is hereby declared to be specially benefited by the work and maintenance to be done in the Street Maintenance District in which said property is located.

SECTION II

That a description of each lot, piece and parcel of land lying within the boundaries of said Street Maintenance District and benefited by the work and maintenance done therein together with the name of the owner of each such lot, piece and parcel of land when known; the area in lineal feet of each frontage of each lot, piece and parcel of land so lying within the boundaries of said Street Maintenance District; the total sum levied and assessed against each lot, piece and parcel of land, is set out in a list entitled "City of Shelby Street Maintenance District No. 1 Assessment Detail" which is available in the office of the City Finance Officer, 112 First Street South, Shelby, MT 59474.

FIRST (PRELIMINARY) READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 19th DAY OF AUGUST, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

SECOND AND FINAL READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 3rd DAY OF SEPTEMBER, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

RESOLUTION NO. 2095

A RESOLUTION LEVYING AN ASSESSMENT AGAINST EACH LOT OR PARCEL OF LAND IN THE CITY OF SHELBY'S PARK MAINTENANCE DISTRICT NO. 1

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

THAT, each lot or parcel of land included in the city's Park Maintenance District No. 1 shall be assessed, for the fiscal year ending June 30, 2025, its proportionate cost against the property embraced within said maintenance district. The assessment is based on the taxable value times a fixed rate of .009814 for all benefited lots or parcels of land within the district, with a total annual billing not to exceed \$40,000.

This resolution shall be kept on file in the office of the city finance officer, for public inspection. Also on file shall be an Assessment Detail which lists the Tax ID, Name, Taxable Value and Amount Billed for each lot or parcel of land.

Notice of this levy and assessment shall be given pursuant to M.C.A. 7-12-4108.

FIRST (PRELIMINARY) READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 19th DAY OF AUGUST, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

SECOND AND FINAL READING PASSED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 3rd DAY OF SEPTEMBER, 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

RESOLUTION NO. 2096

A RESOLUTION APPROVING AND ADOPTING THE BUDGET FOR THE CITY OF SHELBY, MONTANA, FOR FISCAL YEAR ENDING JUNE 30, 2025, FIXING THE TAX LEVY FOR FISCAL YEAR ENDING JUNE 30, 2025, PROVIDING FOR COPIES OF THIS RESOLUTION TO BE SENT TO THE PROPERTY TAXING AUTHORITIES AND OTHER OFFICES, AND AUTHORIZING BUDGET AMENDMENT PROCEDURES

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

1. The budget is hereby approved and adopted as the official budget for the City of Shelby, Montana, for the fiscal year ending June 30, 2025, pursuant to the provisions of Title 7, Chapter 6, Part 40, M.C.A.
2. The city council of the City of Shelby, Montana, does hereby fix the tax levy as hereinafter set forth:

1000 - General All-Purpose Mill Levy	206.76
2260 - Disaster Flood Wlsm Park	2.00
2350 - Local Government Review	4.22
TOTAL TAX LEVY	212.98
3. A copy of this resolution shall be sent to the Montana Department of Revenue, Toole County Appraisal/Assessment Office, the Toole County Treasurer and the Toole County Clerk & Recorder.
4. The proper taxing authorities are hereby requested to levy and collect a total of 212.98 mills, which are hereby determined to be necessary for the operation of the City of Shelby, Montana, for fiscal year ending June 30, 2025.
5. The following budget amendment procedures will be used pursuant to the provisions of M.C.A. 7-6-4031:
 - (1) That the governing body may transfer any part of an unencumbered balance of an appropriation to a purpose or object for which the appropriation for the current year is insufficient or may authorize a transfer to be made between items appropriated within the same fund.
 - (2) That the governing body hereby delegates budget amendment authority to the mayor for expenditure of funds from any or all of the following: debt service funds, enterprise funds, internal service funds, trust funds, federal and state grants accepted and approved by the governing body, special assessments, and donations, pursuant to the provisions of M.C.A. 7-6-4031.

FIRST READING PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF SHELBY, MONTANA, AND APPROVED BY THE MAYOR THIS 19th DAY OF AUGUST 2024. SECOND READING PASSED AND ADOPTED THIS 3rd DAY OF SEPTEMBER 2024.

GARY MCDERMOTT, MAYOR

ATTEST:

JADE GOROSKI, FINANCE OFFICER

LEASE OF REAL PROPERTY

THIS LEASE made and entered into on the ____ day of _____, 2024, by and between the CITY OF SHELBY whose address is 112 1st St S, Shelby, Montana 59474, hereinafter referred to as LESSOR and the DICK IRVIN, INC., whose address is P.O. Box 950, Shelby, Montana 59474, hereinafter referred to as LESSEE.

In consideration of their mutual covenants hereinafter contained, the parties agree as follows:

- 1. Demise, Use, and Description of Fixture:** LESSOR hereby demises, leases and lets unto LESSEE and LESSEE hires from LESSOR, the following fixture to land more particularly described as:
The railroad spur originating in and running through Tracts 1A-1, 7A-1A, 5, 4A, 3A, and 2 in the Shelby Industrial Park Addition to the City of Shelby, located in the SE1/4 SE1/4 of Section 27, Township 32 North, Range 2 West, Toole County, Montana, recorded with the Toole County Clerk & Recorder as Certificate of Survey 373423, book 2016, page 5, and continuing to run through land in Toole County, Montana described in a deed recorded with the Toole County Clerk & Recorder in book 92, page 266, until its termination on such land described in the deed recorded in book 92, page 266 at the point that the railroad spur merges with track owned by BNSF railway.
The above-described fixture is hereinafter referred to as the "demised fixture."
2. Use of Easement: LESSEE may use an existing easement running along both sides of the demised fixture for its entire length, extending out 10 feet of width from the center line of the rail spur running along the entirety of its length until it merges with the BNSF rail line.
3. Exclusive Use: LESSEE's use of the demised fixture is exclusive for the duration of this lease.
4. Monthly Rent: LESSEE shall pay LESSOR a rent of one thousand nine hundred dollars (\$1,900) per month, due in full on the first day of each month for the duration of the lease.
5. Purpose and Restrictions on Use: LESSEE shall use the demised fixture for the purpose of storing up to eight (8) rail cars at a time for unloading Borax insulation off of the rail cars and loading such Borax insulation onto LESSEE's trucks. LESSEE shall use a forty-two (42) foot conveyor belt to transport the Borax insulation from the rail cars on the demised fixture to LESSEE's trucks parked on W. Industrial Rd. LESSEE is authorized to do any necessary maintenance or improvement activities to keep the demised fixture suitable for the storage and unloading of rail cars and loading of trucks. All activities permitted on the demised fixture pursuant to this lease must be conducted in accordance with applicable federal and state laws and regulations.
6. Traffic Safety: LESSEE shall have only one truck present on W. Industrial Rd. at a time while loading Borax insulation. LESSEE shall allow enough space on W. Industrial Rd. while loading for at least one additional vehicle to pass through without having to veer onto the shoulder of the road.
7. Improvement Project and Rent Credit: LESSEE shall provide LESSOR, prior to

entering into this lease, a down payment of nineteen thousand dollars (\$19,000) for the purpose of contracting with T.P. Construction, Inc., whose address is 3301 Highway 2 NW, Havre, MT 59501, for improvements to the demised fixture in accordance with the price quote attached to this lease as "Exhibit A." In consideration for the \$19,000 down payment, LESSOR shall credit LESSEE for ten (10) months rent. The set monthly rent of \$1,900 will be due on the first day of the eleventh (11th) month of the lease and will continue to be due on the first of each month for the duration of the lease. In the event of termination of the lease before month eleven, any remaining portion of the \$19,000 down payment not credited towards rent will be refunded to LESSEE if and only if LESSOR enters into a lease with a new tenant for the demised fixture. No portion of the \$19,000 down payment will be refunded to LESSEE unless LESSOR enters into a lease with a new tenant for the demised fixture.

8. **Improvements to Demised Fixture and/or Easement are City Property:** Any improvements to the demised fixture or surrounding easement made by LESSEE, LESSOR, or any construction contractor hired by either LESSEE or LESSOR, including T.P. Construction, Inc., shall be the property of LESSOR, and LESSEE will merely have a temporary license to use such improvements for the duration of this lease.
9. **Terms of Lease Limited to Demised Fixture:** The terms contained in this lease only apply to the demised fixture as it is described in this lease and attached exhibits to this lease and are not applicable to any other real property leased by LESSEE from LESSOR.
10. **Responsibility for BNSF Fees:** LESSEE shall be responsible for paying any and all switching fees, demurrage fees, or any other fees imposed by BNSF during the period of this lease as a result of LESSEE's use of the demised fixture.
11. **Termination:** This lease may be terminated by either party by giving notice by the fifteenth (15th) day of the month that the lease will end on the final day of that month, or a later day provided that LESSEE consents to pay the next month's rent. All equipment owned by or leased by LESSEE must be vacated from the demised fixture on or before the final day of this lease. LESSOR reserves the right to charge LESSEE a reasonable fee for any equipment remaining on the demised fixture after the final day of this lease.
12. **Default:** LESSEE shall be deemed to be in default of this lease in the event that it fails to abide by any of the terms contained herein. LESSOR reserves the right to terminate this lease in the event of default by LESSEE. LESSOR shall provide written notice and thirty (30) days opportunity to remedy any default before terminating the lease. In the event of termination, LESSEE shall receive written notice and be given seven (7) days to vacate the demised fixture and remove all equipment placed by LESSEE on the demised fixture.
13. **Safe Storage of Products on Demised Fixture:** All rail cars containing Borax located overnight on the demised fixture must be covered with a fully enclosed lid.
14. **Cleaning and Sanitation:** LESSEE shall keep the demised fixture and surrounding easement in clean and sanitary condition. This includes, but is not limited to:
 - not leaving any trash or discarded materials on the demised fixture, the surrounding easement, or the property of LESSOR or Midstream LPG Inc.
 - cleaning up any Borax spilled during the unloading/loading process by the end of the work day on the day such Borax is spilled
15. **Insurance:** LESSEE shall maintain a general liability insurance policy with limits of,

at minimum, two million dollars (\$2,000,000) per occurrence and two million dollars (\$2,000,000) per policy throughout the duration of this lease.

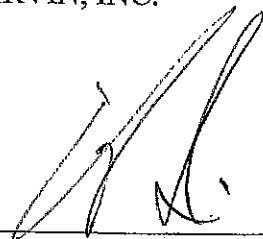
16. **Indemnification:** LESSEE covenants and agrees with LESSOR that for the duration of this lease, LESSEE will indemnify and save harmless LESSOR against any and all claims, debts, demands, or obligation which may be made against LESSOR or LESSOR's title in the demised fixture arising from use of, occupation of, or work conducted on the demised fixture by LESSEE or its employees or agents or any construction contractors or their employees or agents throughout the duration of this lease. This includes any and all suits in law or equity, including, but not limited to, personal injury or death, property damage, and disputes over property boundaries and access. If it becomes necessary for LESSOR to defend against any action covered by this indemnification clause, LESSEE shall pay LESSOR all costs of court and attorney's fees incurred by LESSOR in effecting such defense in addition to any other sums which LESSOR may be called upon to pay by reason of entry of judgment against LESSOR in the litigation in which such claim is asserted.
17. **BNSF Definition:** For the purposes of this lease, the term "BNSF" means BNSF Railway, or any successor in interest to BNSF Railway in the track in which the demised fixture merges into.

IN WITNESS WHEREOF, the parties hereto have executed this lease on the day and year first above written.

CITY OF SHELBY

GARY MCDERMOTT, Mayor
Representative of LESSOR

DICK IRVIN, INC.



MIKE IRVIN, Owner
Representative of LESSEE



3301 Highway 2 NW Havre, MT 59501

July 29, 2024

PNMMH Shelby Industrial Park

Curtis Shuck

226 1st St. S.

Shelby, MT 59474

curtis@universalexports.global

360-567-7521

Project: Shelby Industrial Park Track Maintenance

Description: Project requires replacement of 32 ties along with any new OTM necessary for their installation, retightening of joint bars, 24 feet of additional crossing on the south crossing and cleaning of existing 600 feet of track along with crossing planks. All pricing includes any materials necessary along with all manpower and equipment needed to complete the work.

BID PROPOSAL

Biditem	Description	Quantity	Units	Unit Price	Bid Total
1010	Excavation & Tie Replacement	32.000	EA	225.00	7,200.00
1020	Ballast Placement & Tamping	20.000	CY	125.00	2,500.00
1030	Crossing Installation	24.000	LF	300.00	7,200.00
1040	Track Cleaning	600.000	TF	3.50	2,100.00
Bid Total					\$19,000.00

We thank you for the opportunity to bid this project. If you have any questions or concerns regarding this bid please contact Brett Patrick at 406-265-3351 or brett@patrickinc.com. T. P. Construction, Inc. may withdraw this estimate if not accepted within 90 days, due to material and fuel cost fluxuations.

Brett Patrick – President
T.P. Construction, Inc.

J & L's Maintenance
3824 4th Ave. N. #2
Great Falls, MT 59405
(406) 727-2272

Aug. 3, 2024

City Of Shelby
Attn. Jade
112 1st Street South
Shelby, Mt. 59474
406-434-5222
jade@shelbymt.com

Re: Roadrunner Recreation Trail:

CRACKSEAL: Clean cracks by air blowing and fill with hot rubberized sealer.
Approx. 24,129 lf./lineal feet = \$ 36,193.50

SEALCOAT: Clean Trail by sweeping and air blowing. Apply sealer. Sealer helps fill in the voids and pores as well as help protect the asphalt from ultraviolet rays.
19,507 sy. = \$ 33,161.90.

MOBILIZATION: Included in Price.

Thank You.

Signatures of agreement and Acceptance:

Authorized Signature Date

Arlys Kavlie *Aug. 3, 2024*

J&L's Maintenance Date

AMENDMENT THE CITY OF SHELBY PERSONNEL POLICIES

The Shelby City Council hereby amends page 60 of the City of Shelby Personnel Policies, more specifically the paragraph of page 60 of such policies headed “Physical Activity Facilities,” for the purpose of allowing retired City Employees with over fifteen (15) years of service based on hours worked, which amounts to thirty-one thousand two hundred (31,200) hours worked for the City, to have an access pass to the Shelby Swimming Pool and Shelby Civic Center free of cost.

The aforementioned paragraph on page 60 of the City of Shelby Personnel Policies currently reads:

Physical Activity Facilities – Permanent employees have free access to the Shelby Swimming Pool and Shelby Civic Center. The Swimming Pool is open 3 months out of the year offering lap swimming, water aerobics, swim lessons, and open swimming. The Civic Center is a multi-faceted recreation and fitness center offering basketball and racquetball courts, a weight room incorporating free weights as well as multi-functioning weight machines, two fitness rooms featuring stair-steppers, treadmills, exercise bicycles, elliptical trainers and stationary bicycles.”

The same paragraph shall hereby be amended to now read:

Physical Activity Facilities – All permanent employees regardless of length of service and retired employees with at least thirty-one thousand two hundred (31,200) hours of service have free access to the Shelby Swimming Pool and Shelby Civic Center. The Swimming Pool is open 3 months out of the year offering lap swimming, water aerobics, swim lessons, and open swimming. The Civic Center is a multi-faceted recreation and fitness center offering basketball and racquetball courts, a weight room incorporating free weights as well as multi-functioning weight machines, two fitness rooms featuring stair-steppers, treadmills, exercise bicycles, elliptical trainers and stationary bicycles.”

PASSED and ADOPTED by the City Council of the City of Shelby, Montana, on the 19th day of August, 2024.

Gary McDermott

Mayor

Attest:

Jade Goroski

Chief Financial Officer