

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                        | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|----------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 101 - GENERAL FUND</b>        |               |              |              |            |             |              |       |
| Revenues                               |               |              |              |            |             |              |       |
| Dept: CFC Court fines collected        |               |              |              |            |             |              |       |
| 160 Housing Prisoners                  | 200.00        | 200.00       | 50.00        | 0.00       | 0.00        | 150.00       | 25.0  |
| 170 Court Criminal Fines               | 47,000.00     | 47,000.00    | 22,407.70    | 2,946.00   | 0.00        | 24,592.30    | 47.7  |
| 171 Court Cost                         | 31,000.00     | 31,000.00    | 13,143.75    | 1,479.00   | 0.00        | 17,856.25    | 42.4  |
| 172 State Highway Fines                | 7,500.00      | 7,500.00     | 3,563.54     | 463.60     | 0.00        | 3,936.46     | 47.5  |
| 173 Civil Court                        | 80,000.00     | 80,000.00    | 49,283.62    | 9,399.00   | 0.00        | 30,716.38    | 61.6  |
| 174 Small claims                       | 100.00        | 100.00       | 0.00         | 0.00       | 0.00        | 100.00       | 0.0   |
| 175 Witness/Jury Fee Refund            | 100.00        | 100.00       | 0.00         | 0.00       | 0.00        | 100.00       | 0.0   |
| 178 Miscellaneous Court Fees           | 34,000.00     | 34,000.00    | 21,587.34    | 785.15     | 0.00        | 12,412.66    | 63.5  |
| Court fines collected                  | 199,900.00    | 199,900.00   | 110,035.95   | 15,072.75  | 0.00        | 89,864.05    | 55.0  |
| Dept: CFS Charges for services         |               |              |              |            |             |              |       |
| 148 Police Contracted Services         | 175,000.00    | 175,000.00   | 92,419.38    | 14,938.64  | 0.00        | 82,580.62    | 52.8  |
| 151 General government                 | 823,000.00    | 823,000.00   | 274,333.32   | 91,444.44  | 0.00        | 548,666.68   | 33.3  |
| 152 EMS Payments                       | 431,000.00    | 431,000.00   | 224,040.40   | 43,961.43  | 0.00        | 206,959.60   | 52.0  |
| Charges for services                   | 1,429,000.00  | 1,429,000.00 | 590,793.10   | 150,344.51 | 0.00        | 838,206.90   | 41.3  |
| Dept: IGT Intergovernmental taxes      |               |              |              |            |             |              |       |
| 121 Local government                   | 266,000.00    | 266,000.00   | 132,849.03   | 24,527.05  | 0.00        | 133,150.97   | 49.9  |
| 123 Cigarette Tax                      | 2,000.00      | 2,000.00     | 1,444.74     | 1,375.00   | 0.00        | 555.26       | 72.2  |
| 125 Liquor Tax                         | 14,000.00     | 14,000.00    | 6,598.55     | 0.00       | 0.00        | 7,401.45     | 47.1  |
| 128 Property tax rollback              | 45,000.00     | 45,000.00    | 24,580.91    | 0.00       | 0.00        | 20,419.09    | 54.6  |
| 142 State Grants or Aid                | 20,000.00     | 20,000.00    | 9,581.13     | 0.00       | 0.00        | 10,418.87    | 47.9  |
| 143 County Grant or Aid                | 91,000.00     | 91,000.00    | 89,500.52    | 1,622.00   | 0.00        | 1,499.48     | 98.4  |
| Intergovernmental taxes                | 438,000.00    | 438,000.00   | 264,554.88   | 27,524.05  | 0.00        | 173,445.12   | 60.4  |
| Dept: LTX Local Taxes                  |               |              |              |            |             |              |       |
| 111 REAL ESTATE TAXES                  | 301,000.00    | 301,000.00   | 186,556.48   | 0.00       | 0.00        | 114,443.52   | 62.0  |
| 112 PERSONAL PROPERTY TAX              | 9,000.00      | 9,000.00     | 3,792.56     | 0.00       | 0.00        | 5,207.44     | 42.1  |
| 113 Manufactured Home Tax              | 700.00        | 700.00       | 393.95       | 0.00       | 0.00        | 306.05       | 56.3  |
| Local Taxes                            | 310,700.00    | 310,700.00   | 190,742.99   | 0.00       | 0.00        | 119,957.01   | 61.4  |
| Dept: MIS Miscellaneous                |               |              |              |            |             |              |       |
| 147 Local Grants                       | 12,000.00     | 12,000.00    | 14,000.00    | 0.00       | 0.00        | -2,000.00    | 116.7 |
| 200 Interest                           | 325,000.00    | 325,000.00   | 158,548.97   | 17,508.01  | 0.00        | 166,451.03   | 48.8  |
| 201 Donations                          | 1,000.00      | 1,000.00     | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 205 Miscellaneous Income               | 26,000.00     | 26,000.00    | 14,123.22    | 2,546.78   | 0.00        | 11,876.78    | 54.3  |
| 209 Kwh Tax-Electric                   | 340,000.00    | 340,000.00   | 170,694.00   | 22,988.00  | 0.00        | 169,306.00   | 50.2  |
| 210 Taxi Fares                         | 2,000.00      | 2,000.00     | 616.00       | 101.00     | 0.00        | 1,384.00     | 30.8  |
| Miscellaneous                          | 706,000.00    | 706,000.00   | 357,982.19   | 43,143.79  | 0.00        | 348,017.81   | 50.7  |
| Dept: PAL Permits and Licenses         |               |              |              |            |             |              |       |
| 184 Contractor Registration            | 7,000.00      | 7,000.00     | 2,650.00     | 550.00     | 0.00        | 4,350.00     | 37.9  |
| 186 Plumbing permits                   | 1,000.00      | 1,000.00     | 90.00        | 0.00       | 0.00        | 910.00       | 9.0   |
| 188 Building permits                   | 500.00        | 500.00       | 75.00        | 0.00       | 0.00        | 425.00       | 15.0  |
| 189 Zoning permits                     | 2,000.00      | 2,000.00     | 785.00       | 250.00     | 0.00        | 1,215.00     | 39.3  |
| 197 Miscellaneous Lic. & Permits       | 2,000.00      | 2,000.00     | 580.00       | 10.00      | 0.00        | 1,420.00     | 29.0  |
| Permits and Licenses                   | 12,500.00     | 12,500.00    | 4,180.00     | 810.00     | 0.00        | 8,320.00     | 33.4  |
| Dept: TRS Transfers                    |               |              |              |            |             |              |       |
| 240 Transfer City Income Tax           | 3,053,248.00  | 3,053,248.00 | 1,830,906.35 | 252,637.27 | 0.00        | 1,222,341.65 | 60.0  |
| 241 Transfers Miscellaneous            | 50,000.00     | 50,000.00    | 0.00         | 0.00       | 0.00        | 50,000.00    | 0.0   |
| Transfers                              | 3,103,248.00  | 3,103,248.00 | 1,830,906.35 | 252,637.27 | 0.00        | 1,272,341.65 | 59.0  |
| Revenues                               | 6,199,348.00  | 6,199,348.00 | 3,349,195.46 | 489,532.37 | 0.00        | 2,850,152.54 | 54.0  |
| Expenditures                           |               |              |              |            |             |              |       |
| Dept: BZI Building & Zoning Inspection |               |              |              |            |             |              |       |
| 400 Wages                              | 25,000.00     | 25,000.00    | 12,233.93    | 2,832.73   | 0.00        | 12,766.07    | 48.9  |

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|                                         | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal  | % Bud |
|-----------------------------------------|---------------|--------------|------------|-----------|-------------|-----------|-------|
| <b>Fund: 101 - GENERAL FUND</b>         |               |              |            |           |             |           |       |
| Expenditures                            |               |              |            |           |             |           |       |
| Dept: BZI Building & Zoning Inspection  |               |              |            |           |             |           |       |
| 415 Public Employees Retire.System      | 3,500.00      | 3,500.00     | 1,669.91   | 427.76    | 0.00        | 1,830.09  | 47.7  |
| 417 FICA                                | 400.00        | 400.00       | 177.40     | 41.08     | 0.00        | 222.60    | 44.4  |
| 420 Workers Compensation                | 450.00        | 450.00       | 153.00     | 23.00     | 0.00        | 297.00    | 34.0  |
| 428 Telephone                           | 100.00        | 100.00       | 223.78     | 44.76     | 14.21       | -137.99   | 238.0 |
| 435 Property and Liability Insuran      | 650.00        | 650.00       | 0.00       | 0.00      | 0.00        | 650.00    | 0.0   |
| 436 Auto Insurance                      | 300.00        | 300.00       | 0.00       | 0.00      | 0.00        | 300.00    | 0.0   |
| 471 Education,Mtgs. & Related Exp.      | 150.00        | 150.00       | 0.00       | 0.00      | 0.00        | 150.00    | 0.0   |
| 472 Supplies                            | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00    | 0.0   |
| 473 Office Supplies                     | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00    | 0.0   |
| 484 Fuel, Autos-Equipment               | 1,000.00      | 1,000.00     | 507.39     | 91.29     | 0.00        | 492.61    | 50.7  |
| 486 Maintenance Equipment               | 400.00        | 400.00       | 165.20     | 88.35     | 0.00        | 234.80    | 41.3  |
| 500 Engineering                         | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00    | 0.0   |
| 501 Computer support                    | 500.00        | 500.00       | 327.96     | 98.03     | 0.00        | 172.04    | 65.6  |
| 528 Postage                             | 3,000.00      | 3,000.00     | 1,572.78   | 625.50    | 0.00        | 1,427.22  | 52.4  |
| 531 Miscellaneous                       | 4,500.00      | 4,500.00     | 210.00     | 210.00    | 0.00        | 4,290.00  | 4.7   |
| <hr/>                                   |               |              |            |           |             |           |       |
| Building & Zoning Inspection            | 40,650.00     | 40,650.00    | 17,241.35  | 4,482.50  | 14.21       | 23,394.44 | 42.4  |
| Dept: CAB City Administration Buildings |               |              |            |           |             |           |       |
| 410 Janitors Wages                      | 22,000.00     | 22,000.00    | 0.00       | 0.00      | 0.00        | 22,000.00 | 0.0   |
| 420 Workers Compensation                | 400.00        | 400.00       | 133.00     | 20.00     | 0.00        | 267.00    | 33.3  |
| 425 Natural Gas                         | 8,000.00      | 8,000.00     | 6,031.40   | 364.67    | 968.19      | 1,000.41  | 87.5  |
| 427 Water and Sewer                     | 2,000.00      | 2,000.00     | 914.98     | 333.18    | 0.00        | 1,085.02  | 45.7  |
| 435 Property and Liability Insuran      | 3,500.00      | 3,500.00     | 2,650.00   | 0.00      | 0.00        | 850.00    | 75.7  |
| 472 Supplies                            | 2,000.00      | 2,000.00     | 791.74     | 0.00      | 39.91       | 1,168.35  | 41.6  |
| 507 Maintenance Building/Grounds        | 15,000.00     | 15,000.00    | 4,560.55   | 206.52    | 1,300.00    | 9,139.45  | 39.1  |
| 531 Miscellaneous                       | 700.00        | 700.00       | 316.70     | 0.00      | 0.00        | 383.30    | 45.2  |
| 617 Leases-Equipment                    | 2,000.00      | 2,000.00     | 1,079.31   | 331.16    | 0.00        | 920.69    | 54.0  |
| <hr/>                                   |               |              |            |           |             |           |       |
| City Administration Buildings           | 55,600.00     | 55,600.00    | 16,477.68  | 1,255.53  | 2,308.10    | 36,814.22 | 33.8  |
| Dept: CIV Civil Service                 |               |              |            |           |             |           |       |
| 481 Compensation                        | 75.00         | 75.00        | 0.00       | 0.00      | 0.00        | 75.00     | 0.0   |
| <hr/>                                   |               |              |            |           |             |           |       |
| Civil Service                           | 75.00         | 75.00        | 0.00       | 0.00      | 0.00        | 75.00     | 0.0   |
| Dept: CON City Council                  |               |              |            |           |             |           |       |
| 400 Wages                               | 45,000.00     | 45,000.00    | 21,980.46  | 5,176.80  | 0.00        | 23,019.54 | 48.8  |
| 415 Public Employees Retire.System      | 6,600.00      | 6,600.00     | 3,068.34   | 724.72    | 0.00        | 3,531.66  | 46.5  |
| 417 FICA                                | 700.00        | 700.00       | 318.75     | 75.13     | 0.00        | 381.25    | 45.5  |
| 419 Life Insurance                      | 750.00        | 750.00       | 346.80     | 60.00     | 60.00       | 343.20    | 54.2  |
| 420 Workers Compensation                | 850.00        | 850.00       | 293.00     | 44.00     | 0.00        | 557.00    | 34.5  |
| 435 Property and Liability Insuran      | 1,600.00      | 1,600.00     | 0.00       | 0.00      | 0.00        | 1,600.00  | 0.0   |
| 471 Education,Mtgs. & Related Exp.      | 1,000.00      | 1,000.00     | 527.67     | 0.00      | 0.00        | 472.33    | 52.8  |
| 473 Office Supplies                     | 1,000.00      | 1,000.00     | 186.73     | 0.00      | 146.97      | 666.30    | 33.4  |
| 480 Legal Advertising                   | 3,000.00      | 3,000.00     | 1,492.76   | 1,245.00  | 1,500.00    | 7.24      | 99.8  |
| 486 Maintenance Equipment               | 400.00        | 400.00       | 165.20     | 88.35     | 0.00        | 234.80    | 41.3  |
| 528 Postage                             | 100.00        | 100.00       | 300.50     | 0.00      | 0.00        | -200.50   | 300.5 |
| 530 Office Equipment/Furn/Fixtures      | 200.00        | 200.00       | 0.00       | 0.00      | 0.00        | 200.00    | 0.0   |
| 531 Miscellaneous                       | 1,000.00      | 1,000.00     | 3,548.06   | 87.97     | 0.00        | -2,548.06 | 354.8 |
| 617 Leases-Equipment                    | 6,500.00      | 6,500.00     | 0.00       | 0.00      | 0.00        | 6,500.00  | 0.0   |
| <hr/>                                   |               |              |            |           |             |           |       |
| City Council                            | 68,700.00     | 68,700.00    | 32,228.27  | 7,501.97  | 1,706.97    | 34,764.76 | 49.4  |
| Dept: CRT Municipal Court               |               |              |            |           |             |           |       |
| 400 Wages                               | 37,500.00     | 37,500.00    | 18,500.04  | 4,269.24  | 0.00        | 18,999.96 | 49.3  |
| 403 Assistant Judges Wages              | 4,000.00      | 4,000.00     | 426.93     | 0.00      | 0.00        | 3,573.07  | 10.7  |
| 404 Clerks wages                        | 144,000.00    | 144,000.00   | 69,964.23  | 15,330.92 | 0.00        | 74,035.77 | 48.6  |
| 405 Court Officers Wages                | 53,000.00     | 53,000.00    | 18,646.61  | 7,828.04  | 0.00        | 34,353.39 | 35.2  |
| 415 Public Employees Retire.System      | 33,000.00     | 33,000.00    | 14,260.50  | 3,046.96  | 0.00        | 18,739.50 | 43.2  |
| 417 FICA                                | 3,500.00      | 3,500.00     | 1,538.31   | 392.19    | 0.00        | 1,961.69  | 44.0  |
| 418 Hospitalization                     | 104,000.00    | 104,000.00   | 51,788.94  | 8,631.49  | 8,631.49    | 43,579.57 | 58.1  |
| 419 Life Insurance                      | 700.00        | 700.00       | 288.00     | 48.00     | 48.00       | 364.00    | 48.0  |

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|------------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| <b>Fund: 101 - GENERAL FUND</b>    |               |              |            |           |             |            |       |
| Expenditures                       |               |              |            |           |             |            |       |
| Dept: CRT Municipal Court          |               |              |            |           |             |            |       |
| 420 Workers Compensation           | 4,200.00      | 4,200.00     | 1,458.00   | 219.00    | 0.00        | 2,742.00   | 34.7  |
| 425 Natural Gas                    | 6,500.00      | 6,500.00     | 5,540.96   | 387.62    | 1,422.10    | -463.06    | 107.1 |
| 428 Telephone                      | 4,500.00      | 4,500.00     | 2,205.01   | 326.65    | 0.00        | 2,294.99   | 49.0  |
| 435 Property and Liability Insuran | 12,500.00     | 12,500.00    | 0.00       | 0.00      | 0.00        | 12,500.00  | 0.0   |
| 436 Auto Insurance                 | 650.00        | 650.00       | 0.00       | 0.00      | 0.00        | 650.00     | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 5,000.00      | 5,000.00     | 2,822.51   | 695.00    | 0.00        | 2,177.49   | 56.5  |
| 472 Supplies                       | 2,000.00      | 2,000.00     | 25.73      | 0.00      | 1,738.00    | 236.27     | 88.2  |
| 473 Office Supplies                | 6,000.00      | 6,000.00     | 1,489.35   | 733.09    | 788.06      | 3,722.59   | 38.0  |
| 475 Law Books                      | 1,500.00      | 1,500.00     | 0.00       | 0.00      | 0.00        | 1,500.00   | 0.0   |
| 476 Law Library Fees               | 3,800.00      | 3,800.00     | 3,785.40   | 0.00      | 0.00        | 14.60      | 99.6  |
| 477 Recorder                       | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 478 Court appointed attorneys      | 36,500.00     | 36,500.00    | 22,029.00  | 2,807.00  | 0.00        | 14,471.00  | 60.4  |
| 479 Jury and witness fees          | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 484 Fuel, Autos-Equipment          | 1,000.00      | 1,000.00     | 119.44     | 0.00      | 0.00        | 880.56     | 11.9  |
| 485 Maintenance, Autos             | 2,500.00      | 2,500.00     | 0.00       | 0.00      | 0.00        | 2,500.00   | 0.0   |
| 486 Maintenance Equipment          | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 439.13      | 560.87     | 43.9  |
| 501 Computer support               | 77,000.00     | 77,000.00    | 15,995.52  | 4,471.72  | 67,121.90   | -6,117.42  | 107.9 |
| 528 Postage                        | 15,000.00     | 15,000.00    | 7,942.95   | 0.00      | 0.00        | 7,057.05   | 53.0  |
| 530 Office Equipment/Furn/Fixtures | 5,000.00      | 5,000.00     | 4,616.25   | 0.00      | 870.60      | -486.85    | 109.7 |
| 531 Miscellaneous                  | 7,500.00      | 7,500.00     | 1,288.05   | 126.29    | 267.35      | 5,944.60   | 20.7  |
| 549 LEADS Computer                 | 700.00        | 700.00       | 0.00       | 0.00      | 0.00        | 700.00     | 0.0   |
| 617 Leases-Equipment               | 800.00        | 800.00       | 349.56     | 0.00      | 0.00        | 450.44     | 43.7  |
| <hr/>                              |               |              |            |           |             |            |       |
| Municipal Court                    | 574,850.00    | 574,850.00   | 245,081.29 | 49,313.21 | 81,326.63   | 248,442.08 | 56.8  |
| Dept: DOF DIRECTOR OF FINANCE      |               |              |            |           |             |            |       |
| 400 Wages                          | 68,000.00     | 68,000.00    | 33,512.06  | 7,738.50  | 0.00        | 34,487.94  | 49.3  |
| 401 Assist. Dir. of Finance Wages  | 79,000.00     | 79,000.00    | 37,580.51  | 8,662.81  | 0.00        | 41,419.49  | 47.6  |
| 404 Clerks wages                   | 20,000.00     | 20,000.00    | 13,868.79  | 3,200.49  | 0.00        | 6,131.21   | 69.3  |
| 415 Public Employees Retire.System | 25,000.00     | 25,000.00    | 11,808.96  | 2,740.79  | 0.00        | 13,191.04  | 47.2  |
| 417 FICA                           | 2,500.00      | 2,500.00     | 1,190.11   | 273.76    | 0.00        | 1,309.89   | 47.6  |
| 418 Hospitalization                | 60,000.00     | 60,000.00    | 29,558.76  | 4,926.46  | 4,926.46    | 25,514.78  | 57.5  |
| 419 Life Insurance                 | 300.00        | 300.00       | 144.00     | 24.00     | 24.00       | 132.00     | 56.0  |
| 420 Workers Compensation           | 3,200.00      | 3,200.00     | 1,066.00   | 160.00    | 0.00        | 2,134.00   | 33.3  |
| 428 Telephone                      | 2,000.00      | 2,000.00     | 823.93     | 87.26     | 14.21       | 1,161.86   | 41.9  |
| 435 Property and Liability Insuran | 2,400.00      | 2,400.00     | 0.00       | 0.00      | 0.00        | 2,400.00   | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 1,000.00      | 1,000.00     | 567.67     | 0.00      | 0.00        | 432.33     | 56.8  |
| 473 Office Supplies                | 2,000.00      | 2,000.00     | 229.61     | 67.83     | 0.00        | 1,770.39   | 11.5  |
| 486 Maintenance Equipment          | 500.00        | 500.00       | 190.20     | 88.35     | 0.00        | 309.80     | 38.0  |
| 501 Computer support               | 85,000.00     | 85,000.00    | 69,279.73  | 1,960.57  | 0.00        | 15,720.27  | 81.5  |
| 528 Postage                        | 1,300.00      | 1,300.00     | 415.83     | 25.00     | 0.00        | 884.17     | 32.0  |
| 530 Office Equipment/Furn/Fixtures | 0.00          | 0.00         | 94.99      | 0.00      | 0.00        | -94.99     | 0.0   |
| 531 Miscellaneous                  | 2,500.00      | 2,500.00     | 177.45     | 64.00     | 350.00      | 1,972.55   | 21.1  |
| <hr/>                              |               |              |            |           |             |            |       |
| DIRECTOR OF FINANCE                | 354,700.00    | 354,700.00   | 200,508.60 | 30,019.82 | 5,314.67    | 148,876.73 | 58.0  |
| Dept: DOL DIRECTOR OF LAW          |               |              |            |           |             |            |       |
| 400 Wages                          | 56,000.00     | 56,000.00    | 27,457.98  | 6,340.50  | 0.00        | 28,542.02  | 49.0  |
| 402 Secretary Wages                | 23,000.00     | 23,000.00    | 11,091.60  | 2,559.60  | 0.00        | 11,908.40  | 48.2  |
| 415 Public Employees Retire.System | 11,200.00     | 11,200.00    | 5,372.72   | 1,246.03  | 0.00        | 5,827.28   | 48.0  |
| 417 FICA                           | 1,200.00      | 1,200.00     | 509.61     | 116.70    | 0.00        | 690.39     | 42.5  |
| 418 Hospitalization                | 37,000.00     | 37,000.00    | 18,416.00  | 3,066.29  | 3,066.29    | 15,517.71  | 58.1  |
| 419 Life Insurance                 | 200.00        | 200.00       | 72.00      | 12.00     | 12.00       | 116.00     | 42.0  |
| 420 Workers Compensation           | 1,500.00      | 1,500.00     | 494.00     | 74.00     | 0.00        | 1,006.00   | 32.9  |
| 435 Property and Liability Insuran | 4,500.00      | 4,500.00     | 0.00       | 0.00      | 0.00        | 4,500.00   | 0.0   |
| 474 Special Counsel                | 10,000.00     | 10,000.00    | 1,387.20   | 0.00      | 0.00        | 8,612.80   | 13.9  |
| 475 Law Books                      | 500.00        | 500.00       | 104.95     | 0.00      | 0.00        | 395.05     | 21.0  |
| 531 Miscellaneous                  | 250.00        | 250.00       | 35.00      | 0.00      | 0.00        | 215.00     | 14.0  |
| 606 Office Expense                 | 18,000.00     | 18,000.00    | 9,000.00   | 1,500.00  | 9,000.00    | 0.00       | 100.0 |
| <hr/>                              |               |              |            |           |             |            |       |
| DIRECTOR OF LAW                    | 163,350.00    | 163,350.00   | 73,941.06  | 14,915.12 | 12,078.29   | 77,330.65  | 52.7  |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 101 - GENERAL FUND</b>    |               |              |            |            |             |            |       |
| Expenditures                       |               |              |            |            |             |            |       |
| Dept: ECD Economic Development     |               |              |            |            |             |            |       |
| 428 Telephone                      | 0.00          | 0.00         | 212.50     | 42.50      | 0.00        | -212.50    | 0.0   |
| 435 Property and Liability Insuran | 550.00        | 550.00       | 0.00       | 0.00       | 0.00        | 550.00     | 0.0   |
| 472 Supplies                       | 300.00        | 300.00       | 0.00       | 0.00       | 0.00        | 300.00     | 0.0   |
| 473 Office Supplies                | 250.00        | 250.00       | 0.00       | 0.00       | 0.00        | 250.00     | 0.0   |
| 501 Computer support               | 500.00        | 500.00       | 69.96      | 0.00       | 0.00        | 430.04     | 14.0  |
| 528 Postage                        | 500.00        | 500.00       | 150.00     | 0.00       | 0.00        | 350.00     | 30.0  |
| 531 Miscellaneous                  | 20,000.00     | 20,000.00    | 4,863.25   | 4,675.75   | 0.00        | 15,136.75  | 24.3  |
| 546 Economic Development           | 115,000.00    | 115,000.00   | 27,927.00  | 0.00       | 13,367.00   | 73,706.00  | 35.9  |
| 647 Blackfork Park                 | 3,000.00      | 3,000.00     | 0.00       | 0.00       | 2,279.53    | 720.47     | 76.0  |
| <hr/>                              |               |              |            |            |             |            |       |
| Economic Development               | 140,100.00    | 140,100.00   | 33,222.71  | 4,718.25   | 15,646.53   | 91,230.76  | 34.9  |
| Dept: ENG Engineering              |               |              |            |            |             |            |       |
| 400 Wages                          | 82,000.00     | 82,000.00    | 40,520.40  | 8,996.20   | 0.00        | 41,479.60  | 49.4  |
| 415 Public Employees Retire.System | 11,500.00     | 11,500.00    | 5,410.34   | 1,255.99   | 0.00        | 6,089.66   | 47.0  |
| 417 FICA                           | 1,200.00      | 1,200.00     | 544.04     | 119.57     | 0.00        | 655.96     | 45.3  |
| 418 Hospitalization                | 29,500.00     | 29,500.00    | 14,565.18  | 2,427.53   | 2,427.53    | 12,507.29  | 57.6  |
| 419 Life Insurance                 | 200.00        | 200.00       | 72.00      | 12.00      | 12.00       | 116.00     | 42.0  |
| 420 Workers Compensation           | 1,500.00      | 1,500.00     | 513.00     | 77.00      | 0.00        | 987.00     | 34.2  |
| 428 Telephone                      | 1,500.00      | 1,500.00     | 600.06     | 42.50      | 0.00        | 899.94     | 40.0  |
| 435 Property and Liability Insuran | 900.00        | 900.00       | 0.00       | 0.00       | 0.00        | 900.00     | 0.0   |
| 436 Auto Insurance                 | 450.00        | 450.00       | 0.00       | 0.00       | 0.00        | 450.00     | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 1,000.00      | 1,000.00     | 16.43      | 0.00       | 0.00        | 983.57     | 1.6   |
| 473 Office Supplies                | 300.00        | 300.00       | 136.31     | 72.29      | 0.00        | 163.69     | 45.4  |
| 484 Fuel, Autos-Equipment          | 500.00        | 500.00       | 217.67     | 62.93      | 0.00        | 282.33     | 43.5  |
| 485 Maintenance, Autos             | 300.00        | 300.00       | 0.00       | 0.00       | 0.00        | 300.00     | 0.0   |
| 486 Maintenance Equipment          | 400.00        | 400.00       | 165.20     | 88.35      | 0.00        | 234.80     | 41.3  |
| 500 Engineering                    | 25,000.00     | 25,000.00    | 13,576.25  | 9,185.00   | 1,116.60    | 10,307.15  | 58.8  |
| 501 Computer support               | 2,000.00      | 2,000.00     | 350.14     | 114.18     | 0.00        | 1,649.86   | 17.5  |
| 528 Postage                        | 300.00        | 300.00       | 215.63     | 0.00       | 0.00        | 84.37      | 71.9  |
| 530 Office Equipment/Furn/Fixtures | 750.00        | 750.00       | 0.00       | 0.00       | 0.00        | 750.00     | 0.0   |
| 531 Miscellaneous                  | 200.00        | 200.00       | 0.00       | 0.00       | 0.00        | 200.00     | 0.0   |
| <hr/>                              |               |              |            |            |             |            |       |
| Engineering                        | 159,500.00    | 159,500.00   | 76,902.65  | 22,453.54  | 3,556.13    | 79,041.22  | 50.4  |
| Dept: FIR Fire                     |               |              |            |            |             |            |       |
| 400 Wages                          | 1,226,000.00  | 1,226,000.00 | 456,451.75 | 117,924.85 | 0.00        | 769,548.25 | 37.2  |
| 408 Part-Pay Fire Wages            | 20,000.00     | 20,000.00    | 2,024.88   | 155.76     | 0.00        | 17,975.12  | 10.1  |
| 415 Public Employees Retire.System | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| 417 FICA                           | 20,000.00     | 20,000.00    | 6,748.31   | 1,710.13   | 0.00        | 13,251.69  | 33.7  |
| 418 Hospitalization                | 315,000.00    | 315,000.00   | 198,199.90 | 37,150.60  | 37,150.60   | 79,649.50  | 74.7  |
| 419 Life Insurance                 | 2,500.00      | 2,500.00     | 1,048.00   | 192.00     | 192.00      | 1,260.00   | 49.6  |
| 420 Workers Compensation           | 40,000.00     | 40,000.00    | 15,947.63  | 1,763.00   | 0.00        | 24,052.37  | 39.9  |
| 421 Unemployment                   | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| 425 Natural Gas                    | 8,500.00      | 8,500.00     | 6,128.64   | 264.34     | 935.66      | 1,435.70   | 83.1  |
| 428 Telephone                      | 5,000.00      | 5,000.00     | 2,813.25   | 444.75     | 85.06       | 2,101.69   | 58.0  |
| 435 Property and Liability Insuran | 16,000.00     | 16,000.00    | 0.00       | 0.00       | 0.00        | 16,000.00  | 0.0   |
| 436 Auto Insurance                 | 12,000.00     | 12,000.00    | 0.00       | 0.00       | 0.00        | 12,000.00  | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 23,000.00     | 23,000.00    | 12,885.50  | 1,405.95   | 9,072.41    | 1,042.09   | 95.5  |
| 472 Supplies                       | 2,500.00      | 2,500.00     | 1,530.83   | 469.39     | 583.53      | 385.64     | 84.6  |
| 473 Office Supplies                | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| 484 Fuel, Autos-Equipment          | 17,000.00     | 17,000.00    | 10,456.08  | 2,384.93   | 400.00      | 6,143.92   | 63.9  |
| 486 Maintenance Equipment          | 200.00        | 200.00       | 187.08     | 0.00       | 305.09      | -292.17    | 246.1 |
| 489 Volunteer Fire Assessment      | 300.00        | 300.00       | 213.00     | 0.00       | 300.00      | -213.00    | 171.0 |
| 501 Computer support               | 6,000.00      | 6,000.00     | 5,026.66   | 969.91     | 1,938.00    | -964.66    | 116.1 |
| 507 Maintenance Building/Grounds   | 4,000.00      | 4,000.00     | 441.67     | 0.00       | 1,958.33    | 1,600.00   | 60.0  |
| 528 Postage                        | 500.00        | 500.00       | 200.00     | 0.00       | 0.00        | 300.00     | 40.0  |
| 531 Miscellaneous                  | 7,000.00      | 7,000.00     | 4,964.60   | 286.99     | 3,354.01    | -1,318.61  | 118.8 |
| 532 Labor Relations                | 10,000.00     | 10,000.00    | 494.50     | 0.00       | 0.00        | 9,505.50   | 4.9   |
| 575 Safety Related                 | 400.00        | 400.00       | 289.44     | 0.00       | 0.00        | 110.56     | 72.4  |
| 656 Radio Fees                     | 6,000.00      | 6,000.00     | 1,275.00   | 615.00     | 3,725.00    | 1,000.00   | 83.3  |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|------------------------------------|---------------|--------------|------------|------------|-------------|--------------|-------|
| <b>Fund: 101 - GENERAL FUND</b>    |               |              |            |            |             |              |       |
| <b>Expenditures</b>                |               |              |            |            |             |              |       |
| Fire                               | 1,744,000.00  | 1,744,000.00 | 727,326.72 | 165,737.60 | 59,999.69   | 956,673.59   | 45.1  |
| Dept: MAY MAYOR                    |               |              |            |            |             |              |       |
| 400 Wages                          | 78,000.00     | 78,000.00    | 38,537.98  | 8,899.05   | 0.00        | 39,462.02    | 49.4  |
| 402 Secretary Wages                | 31,500.00     | 31,500.00    | 15,876.00  | 3,175.20   | 0.00        | 15,624.00    | 50.4  |
| 415 Public Employees Retire.System | 15,500.00     | 15,500.00    | 7,286.18   | 1,690.44   | 0.00        | 8,213.82     | 47.0  |
| 417 FICA                           | 1,700.00      | 1,700.00     | 778.57     | 172.47     | 0.00        | 921.43       | 45.8  |
| 418 Hospitalization                | 61,000.00     | 61,000.00    | 29,987.16  | 4,997.86   | 4,997.85    | 26,014.99    | 57.4  |
| 419 Life Insurance                 | 300.00        | 300.00       | 144.00     | 24.00      | 24.00       | 132.00       | 56.0  |
| 420 Workers Compensation           | 2,000.00      | 2,000.00     | 692.00     | 104.00     | 0.00        | 1,308.00     | 34.6  |
| 428 Telephone                      | 1,500.00      | 1,500.00     | 1,673.84   | 257.26     | 14.21       | -188.05      | 112.5 |
| 435 Property and Liability Insuran | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 436 Auto Insurance                 | 550.00        | 550.00       | 0.00       | 0.00       | 0.00        | 550.00       | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 600.00        | 600.00       | 567.66     | 0.00       | 0.00        | 32.34        | 94.6  |
| 473 Office Supplies                | 1,000.00      | 1,000.00     | 250.35     | 139.19     | 34.92       | 714.73       | 28.5  |
| 486 Maintenance Equipment          | 500.00        | 500.00       | 190.20     | 88.35      | 0.00        | 309.80       | 38.0  |
| 501 Computer support               | 2,000.00      | 2,000.00     | 439.77     | 133.86     | 0.00        | 1,560.23     | 22.0  |
| 528 Postage                        | 500.00        | 500.00       | 100.83     | 0.00       | 0.00        | 399.17       | 20.2  |
| 530 Office Equipment/Furn/Fixtures | 100.00        | 100.00       | 94.99      | 0.00       | 0.00        | 5.01         | 95.0  |
| 531 Miscellaneous                  | 500.00        | 500.00       | 328.37     | 64.00      | 0.00        | 171.63       | 65.7  |
| MAYOR                              | 198,250.00    | 198,250.00   | 96,947.90  | 19,745.68  | 5,070.98    | 96,231.12    | 51.5  |
| Dept: MIS Miscellaneous            |               |              |            |            |             |              |       |
| 441 Auditor Fees                   | 7,000.00      | 7,000.00     | 6,632.59   | 972.81     | 0.00        | 367.41       | 94.8  |
| 442 Election Fees                  | 4,000.00      | 4,000.00     | 3,940.49   | 0.00       | 0.00        | 59.51        | 98.5  |
| 443 DRETAC Fees                    | 2,000.00      | 2,000.00     | 1,276.89   | 0.00       | 0.00        | 723.11       | 63.8  |
| 483 State Audit                    | 6,000.00      | 6,000.00     | 3,533.51   | 0.00       | 0.00        | 2,466.49     | 58.9  |
| 484 Fuel, Autos-Equipment          | 1,000.00      | 1,000.00     | 394.23     | 34.46      | 0.00        | 605.77       | 39.4  |
| 485 Maintenance, Autos             | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 531 Miscellaneous                  | 50,000.00     | 50,000.00    | 28,203.58  | 2,337.98   | 11,034.51   | 10,761.91    | 78.5  |
| 584 GAAP Conversion                | 3,500.00      | 3,500.00     | 3,098.00   | 1,254.00   | 0.00        | 402.00       | 88.5  |
| 652 Historic Preservation          | 5,000.00      | 5,000.00     | 454.26     | 30.76      | 0.00        | 4,545.74     | 9.1   |
| 657 Legal Counsel Fees             | 32,000.00     | 32,000.00    | 9,337.00   | 300.00     | 0.00        | 22,663.00    | 29.2  |
| Miscellaneous                      | 111,500.00    | 111,500.00   | 56,870.55  | 4,930.01   | 11,034.51   | 43,594.94    | 60.9  |
| Dept: POL Police                   |               |              |            |            |             |              |       |
| 400 Wages                          | 2,360,000.00  | 2,360,000.00 | 658,682.17 | 158,923.14 | 0.00        | 1,701,317.83 | 27.9  |
| 406 Dispatcher Wages               | 415,000.00    | 415,000.00   | 121,739.22 | 30,381.21  | 0.00        | 293,260.78   | 29.3  |
| 407 Auxiliary Police Wages         | 6,000.00      | 6,000.00     | 0.00       | 0.00       | 0.00        | 6,000.00     | 0.0   |
| 415 Public Employees Retire.System | 39,000.00     | 39,000.00    | 18,516.98  | 5,037.64   | 0.00        | 20,483.02    | 47.5  |
| 417 FICA                           | 30,000.00     | 30,000.00    | 11,227.78  | 2,725.74   | 0.00        | 18,772.22    | 37.4  |
| 418 Hospitalization                | 600,000.00    | 600,000.00   | 246,233.47 | 42,022.75  | 39,523.82   | 314,242.71   | 47.6  |
| 419 Life Insurance                 | 3,100.00      | 3,100.00     | 1,164.40   | 180.40     | 192.00      | 1,743.60     | 43.8  |
| 420 Workers Compensation           | 30,000.00     | 30,000.00    | 10,207.00  | 1,533.00   | 0.00        | 19,793.00    | 34.0  |
| 421 Unemployment                   | 4,000.00      | 4,000.00     | 0.00       | 0.00       | 0.00        | 4,000.00     | 0.0   |
| 425 Natural Gas                    | 8,500.00      | 8,500.00     | 5,540.98   | 387.62     | 1,422.09    | 1,536.93     | 81.9  |
| 428 Telephone                      | 6,500.00      | 6,500.00     | 3,987.62   | 680.00     | 0.00        | 2,512.38     | 61.3  |
| 435 Property and Liability Insuran | 14,000.00     | 14,000.00    | 0.00       | 0.00       | 0.00        | 14,000.00    | 0.0   |
| 436 Auto Insurance                 | 10,000.00     | 10,000.00    | 0.00       | 0.00       | 0.00        | 10,000.00    | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 60,000.00     | 60,000.00    | 3,208.00   | 2,838.00   | 21,890.00   | 34,902.00    | 41.8  |
| 472 Supplies                       | 5,500.00      | 5,500.00     | 625.86     | 178.89     | 2,938.02    | 1,936.12     | 64.8  |
| 473 Office Supplies                | 4,200.00      | 4,200.00     | 844.09     | 351.46     | 1,727.67    | 1,628.24     | 61.2  |
| 484 Fuel, Autos-Equipment          | 35,000.00     | 35,000.00    | 16,303.23  | 4,042.92   | 0.00        | 18,696.77    | 46.6  |
| 485 Maintenance, Autos             | 18,000.00     | 18,000.00    | 7,773.10   | 3,007.60   | 4,988.00    | 5,238.90     | 70.9  |
| 486 Maintenance Equipment          | 7,000.00      | 7,000.00     | 870.00     | 870.00     | 0.00        | 6,130.00     | 12.4  |
| 487 Prisoner supplies              | 25,000.00     | 25,000.00    | 4,351.82   | 702.89     | 4,333.03    | 16,315.15    | 34.7  |
| 488 Special Investigation          | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 501 Computer support               | 118,000.00    | 118,000.00   | 49,647.73  | 8,178.57   | 15,345.81   | 53,006.46    | 55.1  |
| 507 Maintenance Building/Grounds   | 20,000.00     | 20,000.00    | 7,683.74   | 610.00     | 10,661.00   | 1,655.26     | 91.7  |
| 528 Postage                        | 600.00        | 600.00       | 1,000.00   | 0.00       | 0.00        | -400.00      | 166.7 |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH    | Encumb. YTD | UnencBal      | % Bud |
|------------------------------------|---------------|---------------|--------------|-------------|-------------|---------------|-------|
| <b>Fund: 101 - GENERAL FUND</b>    |               |               |              |             |             |               |       |
| Expenditures                       |               |               |              |             |             |               |       |
| Dept: POL Police                   |               |               |              |             |             |               |       |
| 530 Office Equipment/Furn/Fixtures | 1,000.00      | 1,000.00      | 764.00       | 764.00      | 143.44      | 92.56         | 90.7  |
| 531 Miscellaneous                  | 26,000.00     | 26,000.00     | 5,641.64     | 530.45      | 10,215.98   | 10,142.38     | 61.0  |
| 532 Labor Relations                | 16,000.00     | 16,000.00     | 420.00       | 150.00      | 0.00        | 15,580.00     | 2.6   |
| 549 LEADS Computer                 | 7,200.00      | 7,200.00      | 3,600.00     | 0.00        | 0.00        | 3,600.00      | 50.0  |
| 575 Safety Related                 | 300.00        | 300.00        | 0.00         | 0.00        | 0.00        | 300.00        | 0.0   |
| 600 Prisoner Housing/Treatment     | 88,000.00     | 88,000.00     | 12,361.42    | 1,329.62    | 34,355.90   | 41,282.68     | 53.1  |
| 604 Temporary Labor Services       | 19,000.00     | 19,000.00     | 750.00       | 0.00        | 17,850.00   | 400.00        | 97.9  |
| 617 Leases-Equipment               | 7,400.00      | 7,400.00      | 3,583.28     | 548.22      | 217.92      | 3,598.80      | 51.4  |
| 626 Prisoner Medical               | 2,800.00      | 2,800.00      | 663.34       | 663.34      | 0.00        | 2,136.66      | 23.7  |
| 656 Radio Fees                     | 3,000.00      | 3,000.00      | 915.00       | 480.00      | 2,025.00    | 60.00         | 98.0  |
|                                    |               |               |              |             |             |               |       |
| Police                             | 3,991,100.00  | 3,991,100.00  | 1,198,305.87 | 267,117.46  | 167,829.68  | 2,624,964.45  | 34.2  |
| Dept: TRA Transportation           |               |               |              |             |             |               |       |
| 428 Telephone                      | 650.00        | 650.00        | 241.74       | 40.28       | 150.00      | 258.26        | 60.3  |
| 436 Auto Insurance                 | 1,300.00      | 1,300.00      | 0.00         | 0.00        | 0.00        | 1,300.00      | 0.0   |
| 484 Fuel, Autos-Equipment          | 3,000.00      | 3,000.00      | 1,468.70     | 367.88      | 0.00        | 1,531.30      | 49.0  |
| 485 Maintenance, Autos             | 1,500.00      | 1,500.00      | 166.15       | 0.00        | 0.00        | 1,333.85      | 11.1  |
| 531 Miscellaneous                  | 1,000.00      | 1,000.00      | 0.00         | 0.00        | 0.00        | 1,000.00      | 0.0   |
| 604 Temporary Labor Services       | 37,000.00     | 37,000.00     | 17,804.16    | 2,877.44    | 4,841.92    | 14,353.92     | 61.2  |
|                                    |               |               |              |             |             |               |       |
| Transportation                     | 44,450.00     | 44,450.00     | 19,680.75    | 3,285.60    | 4,991.92    | 19,777.33     | 55.5  |
| Dept: TRS Transfers                |               |               |              |             |             |               |       |
| 447 Transfer-Capital Improvement   | 10,000.00     | 10,000.00     | 10,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
| 451 Transfer-Street Fund           | 70,000.00     | 70,000.00     | 70,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
| 452 Transfer-Police Pension Fund   | 200,000.00    | 200,000.00    | 98,000.00    | 17,000.00   | 0.00        | 102,000.00    | 49.0  |
| 453 Transfer-Fire Pension Fund     | 340,000.00    | 340,000.00    | 184,000.00   | 26,000.00   | 0.00        | 156,000.00    | 54.1  |
| 456 Transfer-Police Equipment      | 30,000.00     | 30,000.00     | 30,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
| 462 Transfer-Miscellaneous         | 50,000.00     | 50,000.00     | 50,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
|                                    |               |               |              |             |             |               |       |
| Transfers                          | 700,000.00    | 700,000.00    | 442,000.00   | 43,000.00   | 0.00        | 258,000.00    | 63.1  |
|                                    |               |               |              |             |             |               |       |
| Expenditures                       | 8,346,825.00  | 8,346,825.00  | 3,236,735.40 | 638,476.29  | 370,878.31  | 4,739,211.29  | 43.2  |
|                                    |               |               |              |             |             |               |       |
| Net Effect for GENERAL FUND        | -2,147,477.00 | -2,147,477.00 | 112,460.06   | -148,943.92 | 370,878.31  | -1,889,058.75 | 12.0  |
| Change in Fund Balance:            |               |               | 112,460.06   |             |             |               |       |
| <b>Fund: 200 - STREET FUND</b>     |               |               |              |             |             |               |       |
| Revenues                           |               |               |              |             |             |               |       |
| Dept: IGT Intergovernmental taxes  |               |               |              |             |             |               |       |
| 116 License Tax                    | 58,000.00     | 58,000.00     | 26,545.15    | 4,309.13    | 0.00        | 31,454.85     | 45.8  |
| 117 License Tax(Local Permissive)  | 68,000.00     | 68,000.00     | 33,506.14    | 5,902.50    | 0.00        | 34,493.86     | 49.3  |
| 126 Gasoline Tax                   | 476,000.00    | 476,000.00    | 230,116.40   | 41,663.43   | 0.00        | 245,883.60    | 48.3  |
|                                    |               |               |              |             |             |               |       |
| Intergovernmental taxes            | 602,000.00    | 602,000.00    | 290,167.69   | 51,875.06   | 0.00        | 311,832.31    | 48.2  |
| Dept: MIS Miscellaneous            |               |               |              |             |             |               |       |
| 205 Miscellaneous Income           | 10,000.00     | 10,000.00     | 8,021.10     | 720.00      | 0.00        | 1,978.90      | 80.2  |
|                                    |               |               |              |             |             |               |       |
| Miscellaneous                      | 10,000.00     | 10,000.00     | 8,021.10     | 720.00      | 0.00        | 1,978.90      | 80.2  |
| Dept: TRS Transfers                |               |               |              |             |             |               |       |
| 244 Transfer General Fund          | 70,000.00     | 70,000.00     | 70,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
|                                    |               |               |              |             |             |               |       |
| Transfers                          | 70,000.00     | 70,000.00     | 70,000.00    | 0.00        | 0.00        | 0.00          | 100.0 |
|                                    |               |               |              |             |             |               |       |
| Revenues                           | 682,000.00    | 682,000.00    | 368,188.79   | 52,595.06   | 0.00        | 313,811.21    | 54.0  |
|                                    |               |               |              |             |             |               |       |
| Expenditures                       |               |               |              |             |             |               |       |
| Dept: STR Street Department        |               |               |              |             |             |               |       |
| 400 Wages                          | 267,000.00    | 267,000.00    | 142,093.15   | 31,991.99   | 0.00        | 124,906.85    | 53.2  |
| 415 Public Employees Retire.System | 38,000.00     | 38,000.00     | 15,707.27    | 3,525.24    | 0.00        | 22,292.73     | 41.3  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026 | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 200 - STREET FUND</b>        |               |              |            |            |             |            |       |
| Expenditures                          |               |              |            |            |             |            |       |
| Dept: STR Street Department           |               |              |            |            |             |            |       |
| 417 FICA                              | 4,000.00      | 4,000.00     | 2,007.34   | 450.63     | 0.00        | 1,992.66   | 50.2  |
| 418 Hospitalization                   | 108,000.00    | 108,000.00   | 52,238.76  | 8,706.46   | 8,706.46    | 47,054.78  | 56.4  |
| 419 Life Insurance                    | 1,000.00      | 1,000.00     | 405.36     | 67.56      | 67.56       | 527.08     | 47.3  |
| 420 Workers Compensation              | 5,000.00      | 5,000.00     | 1,618.00   | 243.00     | 0.00        | 3,382.00   | 32.4  |
| 425 Natural Gas                       | 3,000.00      | 3,000.00     | 2,805.65   | 45.57      | 194.35      | 0.00       | 100.0 |
| 428 Telephone                         | 1,500.00      | 1,500.00     | 595.18     | 94.68      | 61.00       | 843.82     | 43.7  |
| 435 Property and Liability Insuran    | 9,200.00      | 9,200.00     | 0.00       | 0.00       | 0.00        | 9,200.00   | 0.0   |
| 436 Auto Insurance                    | 5,700.00      | 5,700.00     | 0.00       | 0.00       | 0.00        | 5,700.00   | 0.0   |
| 471 Education,Mtgs. & Related Exp.    | 1,200.00      | 1,200.00     | 90.00      | 90.00      | 0.00        | 1,110.00   | 7.5   |
| 472 Supplies                          | 2,500.00      | 2,500.00     | 719.70     | 210.92     | 1,300.00    | 480.30     | 80.8  |
| 473 Office Supplies                   | 300.00        | 300.00       | 0.00       | 0.00       | 0.00        | 300.00     | 0.0   |
| 483 State Audit                       | 1,100.00      | 1,100.00     | 473.15     | 0.00       | 0.00        | 626.85     | 43.0  |
| 484 Fuel, Autos-Equipment             | 25,000.00     | 25,000.00    | 12,151.95  | 2,077.28   | 447.14      | 12,400.91  | 50.4  |
| 485 Maintenance, Autos                | 4,000.00      | 4,000.00     | 1,410.85   | 0.00       | 0.00        | 2,589.15   | 35.3  |
| 486 Maintenance Equipment             | 50,000.00     | 50,000.00    | 30,413.53  | 2,200.26   | 5,348.18    | 14,238.29  | 71.5  |
| 491 Marking Supplies                  | 2,500.00      | 2,500.00     | 0.00       | 0.00       | 0.00        | 2,500.00   | 0.0   |
| 492 Administrative Costs              | 33,000.00     | 33,000.00    | 11,000.01  | 3,666.67   | 21,999.99   | 0.00       | 100.0 |
| 499 Salt                              | 50,000.00     | 50,000.00    | 76,313.13  | 0.00       | 0.00        | -26,313.13 | 152.6 |
| 500 Engineering                       | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| 501 Computer support                  | 2,500.00      | 2,500.00     | 0.00       | 0.00       | 0.00        | 2,500.00   | 0.0   |
| 507 Maintenance Building/Grounds      | 5,000.00      | 5,000.00     | 983.76     | 263.76     | 0.00        | 4,016.24   | 19.7  |
| 510 Clothing Allowance                | 5,500.00      | 5,500.00     | 237.06     | 0.00       | 101.01      | 5,161.93   | 6.1   |
| 515 Equipment                         | 20,000.00     | 20,000.00    | 6,325.77   | 2,464.86   | 6,935.16    | 6,739.07   | 66.3  |
| 528 Postage                           | 425.00        | 425.00       | 200.00     | 0.00       | 0.00        | 225.00     | 47.1  |
| 529 Small tools and equipment         | 2,000.00      | 2,000.00     | 344.26     | 0.00       | 0.00        | 1,655.74   | 17.2  |
| 530 Office Equipment/Furn/Fixtures    | 1,200.00      | 1,200.00     | 0.00       | 0.00       | 0.00        | 1,200.00   | 0.0   |
| 531 Miscellaneous                     | 5,000.00      | 5,000.00     | 6,044.10   | 184.08     | 224.92      | -1,269.02  | 125.4 |
| 532 Labor Relations                   | 2,500.00      | 2,500.00     | 100.00     | 0.00       | 0.00        | 2,400.00   | 4.0   |
| 534 Street Materials                  | 30,000.00     | 30,000.00    | 17,162.45  | 9,682.76   | 0.00        | 12,837.55  | 57.2  |
| 535 Street Resurfacing                | 20,000.00     | 20,000.00    | 5,050.00   | 0.00       | 0.00        | 14,950.00  | 25.3  |
| 575 Safety Related                    | 1,000.00      | 1,000.00     | 355.40     | 0.00       | 119.20      | 525.40     | 47.5  |
| 584 GAAP Conversion                   | 850.00        | 850.00       | 833.00     | 338.00     | 0.00        | 17.00      | 98.0  |
| Street Department                     | 708,975.00    | 708,975.00   | 387,678.83 | 66,303.72  | 45,504.97   | 275,791.20 | 61.1  |
| Expenditures                          | 708,975.00    | 708,975.00   | 387,678.83 | 66,303.72  | 45,504.97   | 275,791.20 | 61.1  |
| Net Effect for STREET FUND            | -26,975.00    | -26,975.00   | -19,490.04 | -13,708.66 | 45,504.97   | 38,020.01  | 240.9 |
| Change in Fund Balance:               |               |              | -19,490.04 |            |             |            |       |
| <b>Fund: 205 - State Highway Fund</b> |               |              |            |            |             |            |       |
| Revenues                              |               |              |            |            |             |            |       |
| Dept: IGT Intergovernmental taxes     |               |              |            |            |             |            |       |
| 116 License Tax                       | 5,000.00      | 5,000.00     | 2,152.31   | 349.39     | 0.00        | 2,847.69   | 43.0  |
| 126 Gasoline Tax                      | 39,000.00     | 39,000.00    | 18,658.09  | 3,378.12   | 0.00        | 20,341.91  | 47.8  |
| Intergovernmental taxes               | 44,000.00     | 44,000.00    | 20,810.40  | 3,727.51   | 0.00        | 23,189.60  | 47.3  |
| Dept: MIS Miscellaneous               |               |              |            |            |             |            |       |
| 205 Miscellaneous Income              | 100.00        | 100.00       | 31.50      | 0.00       | 0.00        | 68.50      | 31.5  |
| Miscellaneous                         | 100.00        | 100.00       | 31.50      | 0.00       | 0.00        | 68.50      | 31.5  |
| Revenues                              | 44,100.00     | 44,100.00    | 20,841.90  | 3,727.51   | 0.00        | 23,258.10  | 47.3  |
| Expenditures                          |               |              |            |            |             |            |       |
| Dept: STH State Highway               |               |              |            |            |             |            |       |
| 400 Wages                             | 36,500.00     | 36,500.00    | 15,640.83  | 2,203.20   | 0.00        | 20,859.17  | 42.9  |
| 415 Public Employees Retire.System    | 8,000.00      | 8,000.00     | 3,964.20   | 925.36     | 0.00        | 4,035.80   | 49.6  |
| 417 FICA                              | 600.00        | 600.00       | 226.81     | 31.94      | 0.00        | 373.19     | 37.8  |
| 419 Life Insurance                    | 250.00        | 250.00       | 72.00      | 12.00      | 12.00       | 166.00     | 33.6  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026    | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud  |
|------------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|--------|
| <b>Fund: 205 - State Highway Fund</b>    |               |              |              |            |             |              |        |
| Expenditures                             |               |              |              |            |             |              |        |
| Dept: STH State Highway                  |               |              |              |            |             |              |        |
| 420 Workers Compensation                 | 650.00        | 650.00       | 220.00       | 33.00      | 0.00        | 430.00       | 33.8   |
| State Highway                            | 46,000.00     | 46,000.00    | 20,123.84    | 3,205.50   | 12.00       | 25,864.16    | 43.8   |
| Expenditures                             | 46,000.00     | 46,000.00    | 20,123.84    | 3,205.50   | 12.00       | 25,864.16    | 43.8   |
| Net Effect for State Highway Fund        | -1,900.00     | -1,900.00    | 718.06       | 522.01     | 12.00       | -2,606.06    | -37.2  |
| Change in Fund Balance:                  |               |              | 718.06       |            |             |              |        |
| <b>Fund: 210 - Street Sales Tax Fund</b> |               |              |              |            |             |              |        |
| Revenues                                 |               |              |              |            |             |              |        |
| Dept: IGT Intergovernmental taxes        |               |              |              |            |             |              |        |
| 144 County Sales Tax                     | 80,100.00     | 80,100.00    | 40,033.38    | 6,672.23   | 0.00        | 40,066.62    | 50.0   |
| Intergovernmental taxes                  | 80,100.00     | 80,100.00    | 40,033.38    | 6,672.23   | 0.00        | 40,066.62    | 50.0   |
| Revenues                                 | 80,100.00     | 80,100.00    | 40,033.38    | 6,672.23   | 0.00        | 40,066.62    | 50.0   |
| Expenditures                             |               |              |              |            |             |              |        |
| Dept: SST Street Sales Tax               |               |              |              |            |             |              |        |
| 491 Marking Supplies                     | 6,000.00      | 6,000.00     | 0.00         | 0.00       | 0.00        | 6,000.00     | 0.0    |
| 492 Administrative Costs                 | 4,000.00      | 4,000.00     | 1,333.32     | 444.44     | 2,666.68    | 0.00         | 100.0  |
| 499 Salt                                 | 50,000.00     | 50,000.00    | 25,620.49    | 0.00       | 0.00        | 24,379.51    | 51.2   |
| 534 Street Materials                     | 10,000.00     | 10,000.00    | 2,614.30     | 0.00       | 2,385.70    | 5,000.00     | 50.0   |
| 535 Street Resurfacing                   | 15,000.00     | 15,000.00    | 0.00         | 0.00       | 0.00        | 15,000.00    | 0.0    |
| Street Sales Tax                         | 85,000.00     | 85,000.00    | 29,568.11    | 444.44     | 5,052.38    | 50,379.51    | 40.7   |
| Expenditures                             | 85,000.00     | 85,000.00    | 29,568.11    | 444.44     | 5,052.38    | 50,379.51    | 40.7   |
| Net Effect for Street Sales Tax Fund     | -4,900.00     | -4,900.00    | 10,465.27    | 6,227.79   | 5,052.38    | -10,312.89   | -110.5 |
| Change in Fund Balance:                  |               |              | 10,465.27    |            |             |              |        |
| <b>Fund: 215 - Fire Income Tax Fund</b>  |               |              |              |            |             |              |        |
| Revenues                                 |               |              |              |            |             |              |        |
| Dept: TRS Transfers                      |               |              |              |            |             |              |        |
| 240 Transfer City Income Tax             | 772,412.00    | 772,412.00   | 473,364.53   | 65,317.11  | 0.00        | 299,047.47   | 61.3   |
| Transfers                                | 772,412.00    | 772,412.00   | 473,364.53   | 65,317.11  | 0.00        | 299,047.47   | 61.3   |
| Revenues                                 | 772,412.00    | 772,412.00   | 473,364.53   | 65,317.11  | 0.00        | 299,047.47   | 61.3   |
| Expenditures                             |               |              |              |            |             |              |        |
| Dept: FIR Fire                           |               |              |              |            |             |              |        |
| 400 Wages                                | 714,000.00    | 714,000.00   | 420,835.72   | 70,364.98  | 0.00        | 293,164.28   | 58.9   |
| 417 FICA                                 | 10,000.00     | 10,000.00    | 6,066.76     | 1,014.46   | 0.00        | 3,933.24     | 60.7   |
| 418 Hospitalization                      | 100,000.00    | 100,000.00   | 0.00         | 0.00       | 0.00        | 100,000.00   | 0.0    |
| 492 Administrative Costs                 | 20,000.00     | 20,000.00    | 6,666.66     | 2,222.22   | 13,333.34   | 0.00         | 100.0  |
| Fire                                     | 844,000.00    | 844,000.00   | 433,569.14   | 73,601.66  | 13,333.34   | 397,097.52   | 53.0   |
| Expenditures                             | 844,000.00    | 844,000.00   | 433,569.14   | 73,601.66  | 13,333.34   | 397,097.52   | 53.0   |
| Net Effect for Fire Income Tax Fund      | -71,588.00    | -71,588.00   | 39,795.39    | -8,284.55  | 13,333.34   | -98,050.05   | -37.0  |
| Change in Fund Balance:                  |               |              | 39,795.39    |            |             |              |        |
| <b>Fund: 220 - City Income Tax Fund</b>  |               |              |              |            |             |              |        |
| Revenues                                 |               |              |              |            |             |              |        |
| Dept: LTX Local Taxes                    |               |              |              |            |             |              |        |
| 114 Income Tax                           | 6,100,000.00  | 6,100,000.00 | 3,572,145.43 | 498,339.20 | 0.00        | 2,527,854.57 | 58.6   |

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                         | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud    |
|-----------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|----------|
| <b>Fund: 220 - City Income Tax Fund</b> |               |              |              |            |             |              |          |
| Revenues                                |               |              |              |            |             |              |          |
| Local Taxes                             | 6,100,000.00  | 6,100,000.00 | 3,572,145.43 | 498,339.20 | 0.00        | 2,527,854.57 | 58.6     |
| Dept: MIS Miscellaneous                 |               |              |              |            |             |              |          |
| 205 Miscellaneous Income                | 1,000.00      | 1,000.00     | 63.00        | 0.00       | 0.00        | 937.00       | 6.3      |
| Miscellaneous                           | 1,000.00      | 1,000.00     | 63.00        | 0.00       | 0.00        | 937.00       | 6.3      |
| Revenues                                | 6,101,000.00  | 6,101,000.00 | 3,572,208.43 | 498,339.20 | 0.00        | 2,528,791.57 | 58.6     |
| Expenditures                            |               |              |              |            |             |              |          |
| Dept: CIT City Income Tax               |               |              |              |            |             |              |          |
| 400 Wages                               | 100,000.00    | 100,000.00   | 43,847.70    | 10,118.70  | 0.00        | 56,152.30    | 43.8     |
| 415 Public Employees Retire.System      | 14,000.00     | 14,000.00    | 6,117.34     | 1,416.64   | 0.00        | 7,882.66     | 43.7     |
| 417 FICA                                | 1,500.00      | 1,500.00     | 635.79       | 146.73     | 0.00        | 864.21       | 42.4     |
| 418 Hospitalization                     | 62,500.00     | 62,500.00    | 29,987.16    | 4,997.86   | 4,997.86    | 27,514.98    | 56.0     |
| 419 Life Insurance                      | 400.00        | 400.00       | 156.00       | 24.00      | 24.00       | 220.00       | 45.0     |
| 420 Workers Compensation                | 2,300.00      | 2,300.00     | 606.00       | 91.00      | 0.00        | 1,694.00     | 26.3     |
| 428 Telephone                           | 1,500.00      | 1,500.00     | 823.84       | 87.26      | 14.21       | 661.95       | 55.9     |
| 435 Property and Liability Insuran      | 4,600.00      | 4,600.00     | 0.00         | 0.00       | 0.00        | 4,600.00     | 0.0      |
| 471 Education,Mtgs. & Related Exp.      | 1,200.00      | 1,200.00     | 0.00         | 0.00       | 764.00      | 436.00       | 63.7     |
| 473 Office Supplies                     | 2,000.00      | 2,000.00     | 365.70       | 0.00       | 100.00      | 1,534.30     | 23.3     |
| 483 State Audit                         | 1,000.00      | 1,000.00     | 559.18       | 0.00       | 0.00        | 440.82       | 55.9     |
| 486 Maintenance Equipment               | 600.00        | 600.00       | 244.71       | 88.35      | 0.00        | 355.29       | 40.8     |
| 492 Administrative Costs                | 100,000.00    | 100,000.00   | 33,333.33    | 11,111.11  | 66,666.67   | 0.00         | 100.0    |
| 501 Computer support                    | 23,000.00     | 23,000.00    | 8,823.76     | 1,492.85   | 0.00        | 14,176.24    | 38.4     |
| 506 Refunds                             | 150,000.00    | 150,000.00   | 59,821.98    | 547.89     | 0.00        | 90,178.02    | 39.9     |
| 528 Postage                             | 10,000.00     | 10,000.00    | 2,402.80     | 830.00     | 0.00        | 7,597.20     | 24.0     |
| 530 Office Equipment/Furn/Fixtures      | 1,000.00      | 1,000.00     | 327.95       | 0.00       | 0.00        | 672.05       | 32.8     |
| 531 Miscellaneous                       | 3,000.00      | 3,000.00     | 1,074.00     | 64.00      | 0.00        | 1,926.00     | 35.8     |
| 584 GAAP Conversion                     | 2,000.00      | 2,000.00     | 1,906.00     | 772.00     | 0.00        | 94.00        | 95.3     |
| City Income Tax                         | 480,600.00    | 480,600.00   | 191,033.24   | 31,788.39  | 72,566.74   | 217,000.02   | 54.8     |
| Dept: TRS Transfers                     |               |              |              |            |             |              |          |
| 446 Transfer-General Fund               | 3,053,248.00  | 3,053,248.00 | 1,830,906.35 | 252,637.27 | 0.00        | 1,222,341.65 | 60.0     |
| 447 Transfer-Capital Improvement        | 160,697.00    | 160,697.00   | 96,363.50    | 13,296.70  | 0.00        | 64,333.50    | 60.0     |
| 465 Transfer-Sidewalks (3%)             | 20,264.00     | 20,264.00    | 12,172.23    | 1,679.58   | 0.00        | 8,091.77     | 60.1     |
| 466 Trans Streets, Alleys & Basins      | 655,215.00    | 655,215.00   | 393,568.79   | 54,306.51  | 0.00        | 261,646.21   | 60.1     |
| 467 Transfer Police/Court Const         | 958,563.00    | 958,563.00   | 574,799.79   | 79,313.64  | 0.00        | 383,763.21   | 60.0     |
| 468 Transfer - Fire Income Tax          | 772,412.00    | 772,412.00   | 473,364.53   | 65,317.11  | 0.00        | 299,047.47   | 61.3     |
| Transfers                               | 5,620,399.00  | 5,620,399.00 | 3,381,175.19 | 466,550.81 | 0.00        | 2,239,223.81 | 60.2     |
| Expenditures                            | 6,100,999.00  | 6,100,999.00 | 3,572,208.43 | 498,339.20 | 72,566.74   | 2,456,223.83 | 59.7     |
| Net Effect for City Income Tax Fund     | 1.00          | 1.00         | 0.00         | 0.00       | 72,566.74   | 72,567.74    | 56,674.0 |
| Change in Fund Balance:                 |               |              | 0.00         |            |             |              |          |
| <b>Fund: 225 - Health Fund</b>          |               |              |              |            |             |              |          |
| Revenues                                |               |              |              |            |             |              |          |
| Dept: IGT Intergovernmental taxes       |               |              |              |            |             |              |          |
| 128 Property tax rollback               | 27,400.00     | 27,400.00    | 15,293.33    | 0.00       | 0.00        | 12,106.67    | 55.8     |
| 142 State Grants or Aid                 | 100,000.00    | 100,000.00   | 57,873.48    | 6,903.28   | 0.00        | 42,126.52    | 57.9     |
| 143 County Grant or Aid                 | 1,000.00      | 1,000.00     | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0      |
| Intergovernmental taxes                 | 128,400.00    | 128,400.00   | 73,166.81    | 6,903.28   | 0.00        | 55,233.19    | 57.0     |
| Dept: LTX Local Taxes                   |               |              |              |            |             |              |          |
| 111 REAL ESTATE TAXES                   | 200,000.00    | 200,000.00   | 124,052.02   | 0.00       | 0.00        | 75,947.98    | 62.0     |
| 112 PERSONAL PROPERTY TAX               | 8,300.00      | 8,300.00     | 3,602.94     | 0.00       | 0.00        | 4,697.06     | 43.4     |
| 113 Manufactured Home Tax               | 500.00        | 500.00       | 248.71       | 0.00       | 0.00        | 251.29       | 49.7     |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|------------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| <b>Fund: 225 - Health Fund</b>     |               |              |            |           |             |            |       |
| <b>Revenues</b>                    |               |              |            |           |             |            |       |
| Local Taxes                        | 208,800.00    | 208,800.00   | 127,903.67 | 0.00      | 0.00        | 80,896.33  | 61.3  |
| Dept: MIS Miscellaneous            |               |              |            |           |             |            |       |
| 205 Miscellaneous Income           | 2,000.00      | 2,000.00     | 1,066.00   | 459.00    | 0.00        | 934.00     | 53.3  |
| Miscellaneous                      | 2,000.00      | 2,000.00     | 1,066.00   | 459.00    | 0.00        | 934.00     | 53.3  |
| Dept: PAL Permits and Licenses     |               |              |            |           |             |            |       |
| 190 Pool license fees              | 1,000.00      | 1,000.00     | 955.00     | 0.00      | 0.00        | 45.00      | 95.5  |
| 191 Temporary Food License         | 0.00          | 0.00         | 35.00      | 35.00     | 0.00        | -35.00     | 0.0   |
| 192 Mobile Food License            | 350.00        | 350.00       | 560.00     | 112.00    | 0.00        | -210.00    | 160.0 |
| 193 Vending Licenses               | 900.00        | 900.00       | 1,272.74   | 0.00      | 0.00        | -372.74    | 141.4 |
| 194 Commercial Food Licenses       | 18,000.00     | 18,000.00    | 16,446.25  | 0.00      | 0.00        | 1,553.75   | 91.4  |
| 195 Burial Permits                 | 2,000.00      | 2,000.00     | 630.00     | 10.00     | 0.00        | 1,370.00   | 31.5  |
| 196 Birth & Death Certificates     | 20,000.00     | 20,000.00    | 13,250.00  | 1,750.00  | 0.00        | 6,750.00   | 66.3  |
| 197 Miscellaneous Lic. & Permits   | 1,700.00      | 1,700.00     | 925.00     | 300.00    | 0.00        | 775.00     | 54.4  |
| Permits and Licenses               | 43,950.00     | 43,950.00    | 34,073.99  | 2,207.00  | 0.00        | 9,876.01   | 77.5  |
| Revenues                           | 383,150.00    | 383,150.00   | 236,210.47 | 9,569.28  | 0.00        | 146,939.53 | 61.6  |
| <b>Expenditures</b>                |               |              |            |           |             |            |       |
| Dept: HEA Health                   |               |              |            |           |             |            |       |
| 400 Wages                          | 229,000.00    | 229,000.00   | 97,755.64  | 17,656.69 | 0.00        | 131,244.36 | 42.7  |
| 415 Public Employees Retire.System | 31,000.00     | 31,000.00    | 13,889.21  | 2,468.46  | 0.00        | 17,110.79  | 44.8  |
| 417 FICA                           | 3,500.00      | 3,500.00     | 1,389.17   | 250.05    | 0.00        | 2,110.83   | 39.7  |
| 418 Hospitalization                | 90,500.00     | 90,500.00    | 39,982.88  | 4,997.86  | 4,997.86    | 45,519.26  | 49.7  |
| 419 Life Insurance                 | 400.00        | 400.00       | 228.00     | 36.00     | 36.00       | 136.00     | 66.0  |
| 420 Workers Compensation           | 4,500.00      | 4,500.00     | 1,371.00   | 206.00    | 0.00        | 3,129.00   | 30.5  |
| 428 Telephone                      | 1,500.00      | 1,500.00     | 1,254.23   | 173.33    | 21.02       | 224.75     | 85.0  |
| 435 Property and Liability Insuran | 8,800.00      | 8,800.00     | 0.00       | 0.00      | 0.00        | 8,800.00   | 0.0   |
| 436 Auto Insurance                 | 1,300.00      | 1,300.00     | 0.00       | 0.00      | 0.00        | 1,300.00   | 0.0   |
| 441 Auditor Fees                   | 8,200.00      | 8,200.00     | 3,556.42   | 0.00      | 0.00        | 4,643.58   | 43.4  |
| 442 Election Fees                  | 1,500.00      | 1,500.00     | 0.00       | 0.00      | 0.00        | 1,500.00   | 0.0   |
| 443 DRETAC Fees                    | 1,300.00      | 1,300.00     | 821.67     | 0.00      | 0.00        | 478.33     | 63.2  |
| 471 Education,Mtgs. & Related Exp. | 5,000.00      | 5,000.00     | 2,542.53   | 70.00     | 0.00        | 2,457.47   | 50.9  |
| 472 Supplies                       | 2,000.00      | 2,000.00     | 160.60     | 0.00      | 0.00        | 1,839.40   | 8.0   |
| 473 Office Supplies                | 3,000.00      | 3,000.00     | 811.50     | 151.26    | 1,234.36    | 954.14     | 68.2  |
| 483 State Audit                    | 6,000.00      | 6,000.00     | 8,061.83   | 1,470.00  | 0.00        | -2,061.83  | 134.4 |
| 484 Fuel, Autos-Equipment          | 500.00        | 500.00       | 97.95      | 32.59     | 0.00        | 402.05     | 19.6  |
| 485 Maintenance, Autos             | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 486 Maintenance Equipment          | 1,000.00      | 1,000.00     | 365.60     | 97.59     | 116.81      | 517.59     | 48.2  |
| 492 Administrative Costs           | 20,000.00     | 20,000.00    | 6,666.66   | 2,222.22  | 13,333.34   | 0.00       | 100.0 |
| 496 State License Fees             | 2,700.00      | 2,700.00     | 1,884.00   | 0.00      | 0.00        | 816.00     | 69.8  |
| 497 BC & DC State Fee              | 10,000.00     | 10,000.00    | 7,201.04   | 0.00      | 0.00        | 2,798.96   | 72.0  |
| 498 Burial Permits State Fee       | 1,900.00      | 1,900.00     | 570.00     | 9.50      | 1,305.00    | 25.00      | 98.7  |
| 501 Computer support               | 15,000.00     | 15,000.00    | 5,931.33   | 1,807.21  | 0.00        | 9,068.67   | 39.5  |
| 528 Postage                        | 600.00        | 600.00       | 450.00     | 50.00     | 0.00        | 150.00     | 75.0  |
| 529 Small tools and equipment      | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 530 Office Equipment/Furn/Fixtures | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 531 Miscellaneous                  | 30,000.00     | 30,000.00    | 15,153.79  | 4,755.53  | 302.55      | 14,543.66  | 51.5  |
| 584 GAAP Conversion                | 3,500.00      | 3,500.00     | 3,098.00   | 1,255.00  | 0.00        | 402.00     | 88.5  |
| 604 Temporary Labor Services       | 2,000.00      | 2,000.00     | 5,712.50   | 1,600.00  | 1,787.50    | -5,500.00  | 375.0 |
| 625 Nuisance Abatement             | 10,000.00     | 10,000.00    | 0.00       | 0.00      | 0.00        | 10,000.00  | 0.0   |
| Health                             | 496,700.00    | 496,700.00   | 218,955.55 | 39,309.29 | 23,134.44   | 254,610.01 | 48.7  |
| Dept: HSA Health Sanitarian        |               |              |            |           |             |            |       |
| 471 Education,Mtgs. & Related Exp. | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 472 Supplies                       | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 530 Office Equipment/Furn/Fixtures | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 531 Miscellaneous                  | 5,000.00      | 5,000.00     | 0.00       | 0.00      | 0.00        | 5,000.00   | 0.0   |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal    | % Bud |
|------------------------------------|---------------|--------------|------------|------------|-------------|-------------|-------|
| <b>Fund: 225 - Health Fund</b>     |               |              |            |            |             |             |       |
| Expenditures                       |               |              |            |            |             |             |       |
| Health Sanitarian                  | 7,000.00      | 7,000.00     | 0.00       | 0.00       | 0.00        | 7,000.00    | 0.0   |
| Expenditures                       | 503,700.00    | 503,700.00   | 218,955.55 | 39,309.29  | 23,134.44   | 261,610.01  | 48.1  |
| Net Effect for Health Fund         | -120,550.00   | -120,550.00  | 17,254.92  | -29,740.01 | 23,134.44   | -114,670.48 | 4.9   |
| Change in Fund Balance:            |               |              | 17,254.92  |            |             |             |       |
| <b>Fund: 230 - Park Fund</b>       |               |              |            |            |             |             |       |
| Revenues                           |               |              |            |            |             |             |       |
| Dept: CFS Charges for services     |               |              |            |            |             |             |       |
| 153 Recreation                     | 75,000.00     | 75,000.00    | 50,522.95  | 43,216.80  | 0.00        | 24,477.05   | 67.4  |
| Charges for services               | 75,000.00     | 75,000.00    | 50,522.95  | 43,216.80  | 0.00        | 24,477.05   | 67.4  |
| Dept: IGT Intergovernmental taxes  |               |              |            |            |             |             |       |
| 128 Property tax rollback          | 22,000.00     | 22,000.00    | 12,482.58  | 0.00       | 0.00        | 9,517.42    | 56.7  |
| Intergovernmental taxes            | 22,000.00     | 22,000.00    | 12,482.58  | 0.00       | 0.00        | 9,517.42    | 56.7  |
| Dept: LTX Local Taxes              |               |              |            |            |             |             |       |
| 111 REAL ESTATE TAXES              | 161,000.00    | 161,000.00   | 100,259.96 | 0.00       | 0.00        | 60,740.04   | 62.3  |
| 112 PERSONAL PROPERTY TAX          | 6,500.00      | 6,500.00     | 2,844.44   | 0.00       | 0.00        | 3,655.56    | 43.8  |
| 113 Manufactured Home Tax          | 400.00        | 400.00       | 202.72     | 0.00       | 0.00        | 197.28      | 50.7  |
| Local Taxes                        | 167,900.00    | 167,900.00   | 103,307.12 | 0.00       | 0.00        | 64,592.88   | 61.5  |
| Dept: MIS Miscellaneous            |               |              |            |            |             |             |       |
| 200 Interest                       | 2,000.00      | 2,000.00     | 895.89     | 219.98     | 0.00        | 1,104.11    | 44.8  |
| 201 Donations                      | 1,000.00      | 1,000.00     | 2,250.00   | 0.00       | 0.00        | -1,250.00   | 225.0 |
| 202 Rent                           | 5,000.00      | 5,000.00     | 3,140.00   | 810.00     | 0.00        | 1,860.00    | 62.8  |
| 204 Sale of Scrap                  | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00      | 0.0   |
| 205 Miscellaneous Income           | 5,000.00      | 5,000.00     | 31.50      | 0.00       | 0.00        | 4,968.50    | 0.6   |
| Miscellaneous                      | 13,100.00     | 13,100.00    | 6,317.39   | 1,029.98   | 0.00        | 6,782.61    | 48.2  |
| Revenues                           | 278,000.00    | 278,000.00   | 172,630.04 | 44,246.78  | 0.00        | 105,369.96  | 62.1  |
| Expenditures                       |               |              |            |            |             |             |       |
| Dept: CAP Capital Projects         |               |              |            |            |             |             |       |
| 500 Engineering                    | 1,000.00      | 1,000.00     | 168.75     | 0.00       | 0.00        | 831.25      | 16.9  |
| 515 Equipment                      | 15,000.00     | 15,000.00    | 4,934.00   | 2,115.00   | 0.00        | 10,066.00   | 32.9  |
| 587 Seltzer Park Rehabilitation    | 5,000.00      | 5,000.00     | 0.00       | 0.00       | 0.00        | 5,000.00    | 0.0   |
| 645 Pool Capital                   | 5,000.00      | 5,000.00     | 0.00       | 0.00       | 0.00        | 5,000.00    | 0.0   |
| 647 Blackfork Park                 | 9,000.00      | 9,000.00     | 0.00       | 0.00       | 0.00        | 9,000.00    | 0.0   |
| Capital Projects                   | 35,000.00     | 35,000.00    | 5,102.75   | 2,115.00   | 0.00        | 29,897.25   | 14.6  |
| Dept: PRK Park Department          |               |              |            |            |             |             |       |
| 400 Wages                          | 55,000.00     | 55,000.00    | 22,136.62  | 6,381.17   | 0.00        | 32,863.38   | 40.2  |
| 415 Public Employees Retire.System | 5,600.00      | 5,600.00     | 2,854.59   | 888.48     | 0.00        | 2,745.41    | 51.0  |
| 417 FICA                           | 700.00        | 700.00       | 320.98     | 92.52      | 0.00        | 379.02      | 45.9  |
| 419 Life Insurance                 | 200.00        | 200.00       | 48.00      | 12.00      | 12.00       | 140.00      | 30.0  |
| 420 Workers Compensation           | 800.00        | 800.00       | 233.00     | 35.00      | 0.00        | 567.00      | 29.1  |
| 425 Natural Gas                    | 1,500.00      | 1,500.00     | 457.39     | 88.79      | 162.96      | 879.65      | 41.4  |
| 428 Telephone                      | 1,500.00      | 1,500.00     | 387.50     | 42.50      | 0.00        | 1,112.50    | 25.8  |
| 435 Property and Liability Insuran | 6,500.00      | 6,500.00     | 300.00     | 0.00       | 0.00        | 6,200.00    | 4.6   |
| 436 Auto Insurance                 | 2,700.00      | 2,700.00     | 0.00       | 0.00       | 0.00        | 2,700.00    | 0.0   |
| 441 Auditor Fees                   | 3,000.00      | 3,000.00     | 2,874.47   | 0.00       | 0.00        | 125.53      | 95.8  |
| 443 DRETAC Fees                    | 1,000.00      | 1,000.00     | 667.26     | 0.00       | 0.00        | 332.74      | 66.7  |
| 471 Education,Mtgs. & Related Exp. | 1,200.00      | 1,200.00     | 508.09     | 0.00       | 0.00        | 691.91      | 42.3  |
| 472 Supplies                       | 5,500.00      | 5,500.00     | 2,561.94   | 661.04     | 2,302.16    | 635.90      | 88.4  |
| 473 Office Supplies                | 500.00        | 500.00       | 0.00       | 0.00       | 500.00      | 0.00        | 100.0 |
| 483 State Audit                    | 1,500.00      | 1,500.00     | 903.29     | 0.00       | 0.00        | 596.71      | 60.2  |

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For the Period: 1/1/2026 to 6/30/2026

| For the Period: 1/1/2026 to 6/30/2026        |            | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal | % Bud |
|----------------------------------------------|------------|---------------|--------------|------------|------------|-------------|----------|-------|
| Fund: 230 - Park Fund                        |            |               |              |            |            |             |          |       |
| Expenditures                                 |            |               |              |            |            |             |          |       |
| Dept: PRK Park Department                    |            |               |              |            |            |             |          |       |
| 484 Fuel, Autos-Equipment                    | 6,000.00   | 6,000.00      | 885.16       | 0.00       | 5,114.84   | 0.00        | 100.0    |       |
| 485 Maintenance, Autos                       | 2,000.00   | 2,000.00      | 241.57       | 0.00       | 106.99     | 1,651.44    | 17.4     |       |
| 486 Maintenance Equipment                    | 4,000.00   | 4,000.00      | 1,042.91     | 695.54     | 248.02     | 2,709.07    | 32.3     |       |
| 492 Administrative Costs                     | 12,000.00  | 12,000.00     | 3,999.99     | 1,333.33   | 8,000.01   | 0.00        | 100.0    |       |
| 507 Maintenance Building/Grounds             | 6,000.00   | 6,000.00      | 2,733.55     | 69.24      | 644.20     | 2,622.25    | 56.3     |       |
| 510 Clothing Allowance                       | 2,000.00   | 2,000.00      | 0.00         | 0.00       | 0.00       | 2,000.00    | 0.0      |       |
| 511 Tree planting                            | 4,000.00   | 4,000.00      | 0.00         | 0.00       | 0.00       | 4,000.00    | 0.0      |       |
| 512 Tree trimming/removal                    | 4,000.00   | 4,000.00      | 0.00         | 0.00       | 0.00       | 4,000.00    | 0.0      |       |
| 528 Postage                                  | 200.00     | 200.00        | 0.00         | 0.00       | 0.00       | 200.00      | 0.0      |       |
| 529 Small tools and equipment                | 2,000.00   | 2,000.00      | 199.99       | 15.97      | 115.92     | 1,684.09    | 15.8     |       |
| 531 Miscellaneous                            | 5,000.00   | 5,000.00      | 1,204.69     | 407.13     | 272.86     | 3,522.45    | 29.6     |       |
| 533 Maintenance-Parks                        | 6,000.00   | 6,000.00      | 1,489.72     | 118.11     | 1,403.38   | 3,106.90    | 48.2     |       |
| 584 GAAP Conversion                          | 2,000.00   | 2,000.00      | 1,548.00     | 627.00     | 0.00       | 452.00      | 77.4     |       |
| 604 Temporary Labor Services                 | 75,000.00  | 75,000.00     | 24,345.85    | 8,108.25   | 53,542.62  | -2,888.47   | 103.9    |       |
| Park Department                              | 217,400.00 | 217,400.00    | 71,944.56    | 19,576.07  | 72,425.96  | 73,029.48   | 66.4     |       |
| Dept: SWM Swimming Pool                      |            |               |              |            |            |             |          |       |
| 428 Telephone                                | 1,000.00   | 1,000.00      | 327.50       | 42.50      | 0.00       | 672.50      | 32.8     |       |
| 435 Property and Liability Insuran           | 3,700.00   | 3,700.00      | 0.00         | 0.00       | 0.00       | 3,700.00    | 0.0      |       |
| 471 Education,Mtgs. & Related Exp.           | 500.00     | 500.00        | 0.00         | 0.00       | 0.00       | 500.00      | 0.0      |       |
| 472 Supplies                                 | 300.00     | 300.00        | 0.00         | 0.00       | 100.00     | 200.00      | 33.3     |       |
| 473 Office Supplies                          | 100.00     | 100.00        | 0.00         | 0.00       | 0.00       | 100.00      | 0.0      |       |
| 486 Maintenance Equipment                    | 3,000.00   | 3,000.00      | 494.55       | 390.40     | 0.00       | 2,505.45    | 16.5     |       |
| 492 Administrative Costs                     | 2,000.00   | 2,000.00      | 666.66       | 222.22     | 1,333.34   | 0.00        | 100.0    |       |
| 507 Maintenance Building/Grounds             | 5,000.00   | 5,000.00      | 1,370.59     | 166.34     | 872.41     | 2,757.00    | 44.9     |       |
| 519 Chemicals                                | 13,000.00  | 13,000.00     | 10,681.27    | 2,693.22   | 607.21     | 1,711.52    | 86.8     |       |
| 529 Small tools and equipment                | 1,000.00   | 1,000.00      | 0.00         | 0.00       | 0.00       | 1,000.00    | 0.0      |       |
| 531 Miscellaneous                            | 1,500.00   | 1,500.00      | 912.08       | 0.00       | 249.99     | 337.93      | 77.5     |       |
| 604 Temporary Labor Services                 | 55,000.00  | 55,000.00     | 16,114.68    | 15,315.80  | 46,078.90  | -7,193.58   | 113.1    |       |
| 649 Pool Concession Stand                    | 8,000.00   | 8,000.00      | 2,251.44     | 1,811.49   | 5,969.09   | -220.53     | 102.8    |       |
| Swimming Pool                                | 94,100.00  | 94,100.00     | 32,818.77    | 20,641.97  | 55,210.94  | 6,070.29    | 93.5     |       |
| Expenditures                                 | 346,500.00 | 346,500.00    | 109,866.08   | 42,333.04  | 127,636.90 | 108,997.02  | 68.5     |       |
| Net Effect for Park Fund                     | -68,500.00 | -68,500.00    | 62,763.96    | 1,913.74   | 127,636.90 | -3,627.06   | 94.7     |       |
| Change in Fund Balance:                      |            |               | 62,763.96    |            |            |             |          |       |
| Fund: 232 - Rehab Escrow Fund (HOME/CDBG)    |            |               |              |            |            |             |          |       |
| Revenues                                     |            |               |              |            |            |             |          |       |
| Dept: MIS Miscellaneous                      |            |               |              |            |            |             |          |       |
| 205 Miscellaneous Income                     | 25,000.00  | 25,000.00     | 10,627.50    | 5,722.50   | 0.00       | 14,372.50   | 42.5     |       |
| Miscellaneous                                | 25,000.00  | 25,000.00     | 10,627.50    | 5,722.50   | 0.00       | 14,372.50   | 42.5     |       |
| Revenues                                     | 25,000.00  | 25,000.00     | 10,627.50    | 5,722.50   | 0.00       | 14,372.50   | 42.5     |       |
| Expenditures                                 |            |               |              |            |            |             |          |       |
| Dept: CBG Community Devel. Block Grant       |            |               |              |            |            |             |          |       |
| 536 Construction                             | 25,000.00  | 25,000.00     | 16,460.00    | 0.00       | 0.00       | 8,540.00    | 65.8     |       |
| Community Devel. Block Grant                 | 25,000.00  | 25,000.00     | 16,460.00    | 0.00       | 0.00       | 8,540.00    | 65.8     |       |
| Expenditures                                 | 25,000.00  | 25,000.00     | 16,460.00    | 0.00       | 0.00       | 8,540.00    | 65.8     |       |
| Net Effect for Rehab Escrow Fund (HOME/CDBG) | 0.00       | 0.00          | -5,832.50    | 5,722.50   | 0.00       | 5,832.50    | 0.0      |       |
| Change in Fund Balance:                      |            |               | -5,832.50    |            |            |             |          |       |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026         | Original Bud. | Amended Bud. | YTD Actual | CURR MTH | Encumb. YTD | UnencBal  | % Bud |
|-----------------------------------------------|---------------|--------------|------------|----------|-------------|-----------|-------|
| <b>Fund: 233 - Court Probation Fund</b>       |               |              |            |          |             |           |       |
| Revenues                                      |               |              |            |          |             |           |       |
| Dept: CFC Court fines collected               |               |              |            |          |             |           |       |
| 178 Miscellaneous Court Fees                  | 17,000.00     | 17,000.00    | 8,019.00   | 796.75   | 0.00        | 8,981.00  | 47.2  |
| Court fines collected                         | 17,000.00     | 17,000.00    | 8,019.00   | 796.75   | 0.00        | 8,981.00  | 47.2  |
| Dept: MIS Miscellaneous                       |               |              |            |          |             |           |       |
| 205 Miscellaneous Income                      | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00    | 0.0   |
| Miscellaneous                                 | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00    | 0.0   |
| Revenues                                      | 17,100.00     | 17,100.00    | 8,019.00   | 796.75   | 0.00        | 9,081.00  | 46.9  |
| Expenditures                                  |               |              |            |          |             |           |       |
| Dept: CPF Court Probation                     |               |              |            |          |             |           |       |
| 405 Court Officers Wages                      | 17,000.00     | 17,000.00    | 14,960.75  | 0.00     | 0.00        | 2,039.25  | 88.0  |
| 415 Public Employees Retire.System            | 3,000.00      | 3,000.00     | 2,693.03   | 897.68   | 0.00        | 306.97    | 89.8  |
| 417 FICA                                      | 300.00        | 300.00       | 215.92     | 0.00     | 0.00        | 84.08     | 72.0  |
| 420 Workers Compensation                      | 400.00        | 400.00       | 106.00     | 16.00    | 0.00        | 294.00    | 26.5  |
| 428 Telephone                                 | 1,500.00      | 1,500.00     | 382.36     | 42.50    | 0.00        | 1,117.64  | 25.5  |
| 471 Education,Mtgs. & Related Exp.            | 3,000.00      | 3,000.00     | 0.00       | 0.00     | 0.00        | 3,000.00  | 0.0   |
| 472 Supplies                                  | 400.00        | 400.00       | 0.00       | 0.00     | 0.00        | 400.00    | 0.0   |
| 473 Office Supplies                           | 400.00        | 400.00       | 0.00       | 0.00     | 0.00        | 400.00    | 0.0   |
| 486 Maintenance Equipment                     | 400.00        | 400.00       | 0.00       | 0.00     | 0.00        | 400.00    | 0.0   |
| 492 Administrative Costs                      | 1,000.00      | 1,000.00     | 333.33     | 111.11   | 666.67      | 0.00      | 100.0 |
| 528 Postage                                   | 500.00        | 500.00       | 0.00       | 0.00     | 0.00        | 500.00    | 0.0   |
| 530 Office Equipment/Furn/Fixtures            | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00  | 0.0   |
| 531 Miscellaneous                             | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00  | 0.0   |
| Court Probation                               | 29,900.00     | 29,900.00    | 18,691.39  | 1,067.29 | 666.67      | 10,541.94 | 64.7  |
| Expenditures                                  | 29,900.00     | 29,900.00    | 18,691.39  | 1,067.29 | 666.67      | 10,541.94 | 64.7  |
| Net Effect for Court Probation Fund           | -12,800.00    | -12,800.00   | -10,672.39 | -270.54  | 666.67      | -1,460.94 | 88.6  |
| Change in Fund Balance:                       |               |              | -10,672.39 |          |             |           |       |
| <b>Fund: 234 - BMV Reimbursement Fund</b>     |               |              |            |          |             |           |       |
| Revenues                                      |               |              |            |          |             |           |       |
| Dept: MIS Miscellaneous                       |               |              |            |          |             |           |       |
| 205 Miscellaneous Income                      | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00    | 0.0   |
| Miscellaneous                                 | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00    | 0.0   |
| Revenues                                      | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00    | 0.0   |
| Expenditures                                  |               |              |            |          |             |           |       |
| Dept: BMV BMV Reimbursement                   |               |              |            |          |             |           |       |
| 531 Miscellaneous                             | 1,500.00      | 1,500.00     | 0.00       | 0.00     | 0.00        | 1,500.00  | 0.0   |
| BMV Reimbursement                             | 1,500.00      | 1,500.00     | 0.00       | 0.00     | 0.00        | 1,500.00  | 0.0   |
| Expenditures                                  | 1,500.00      | 1,500.00     | 0.00       | 0.00     | 0.00        | 1,500.00  | 0.0   |
| Net Effect for BMV Reimbursement Fund         | -1,400.00     | -1,400.00    | 0.00       | 0.00     | 0.00        | -1,400.00 | 0.0   |
| Change in Fund Balance:                       |               |              | 0.00       |          |             |           |       |
| <b>Fund: 235 - Law Enforcement Trust Fund</b> |               |              |            |          |             |           |       |
| Revenues                                      |               |              |            |          |             |           |       |
| Dept: MIS Miscellaneous                       |               |              |            |          |             |           |       |
| 205 Miscellaneous Income                      | 1,000.00      | 1,000.00     | 12.00      | 0.00     | 0.00        | 988.00    | 1.2   |
| Miscellaneous                                 | 1,000.00      | 1,000.00     | 12.00      | 0.00     | 0.00        | 988.00    | 1.2   |

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|----------------------------------------------------|---------------|--------------|------------|----------|-------------|------------|-------|
| <b>Fund: 235 - Law Enforcement Trust Fund</b>      |               |              |            |          |             |            |       |
| Revenues                                           | 1,000.00      | 1,000.00     | 12.00      | 0.00     | 0.00        | 988.00     | 1.2   |
| Expenditures                                       |               |              |            |          |             |            |       |
| Dept: LET Law Enforcement Trust                    |               |              |            |          |             |            |       |
| 471 Education,Mtgs. & Related Exp.                 | 20,000.00     | 20,000.00    | 0.00       | 0.00     | 0.00        | 20,000.00  | 0.0   |
| 472 Supplies                                       | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| 515 Equipment                                      | 1,250.00      | 1,250.00     | 0.00       | 0.00     | 0.00        | 1,250.00   | 0.0   |
| 531 Miscellaneous                                  | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| Law Enforcement Trust                              | 23,250.00     | 23,250.00    | 0.00       | 0.00     | 0.00        | 23,250.00  | 0.0   |
| Expenditures                                       | 23,250.00     | 23,250.00    | 0.00       | 0.00     | 0.00        | 23,250.00  | 0.0   |
| Net Effect for Law Enforcement Trust Fund          | -22,250.00    | -22,250.00   | 12.00      | 0.00     | 0.00        | -22,262.00 | -0.1  |
| Change in Fund Balance:                            |               |              | 12.00      |          |             |            |       |
| <b>Fund: 236 - Court I D A T Fund</b>              |               |              |            |          |             |            |       |
| Revenues                                           |               |              |            |          |             |            |       |
| Dept: CFC Court fines collected                    |               |              |            |          |             |            |       |
| 178 Miscellaneous Court Fees                       | 2,000.00      | 2,000.00     | 1,896.45   | 51.00    | 0.00        | 103.55     | 94.8  |
| Court fines collected                              | 2,000.00      | 2,000.00     | 1,896.45   | 51.00    | 0.00        | 103.55     | 94.8  |
| Revenues                                           | 2,000.00      | 2,000.00     | 1,896.45   | 51.00    | 0.00        | 103.55     | 94.8  |
| Expenditures                                       |               |              |            |          |             |            |       |
| Dept: IDA I D A T Fund                             |               |              |            |          |             |            |       |
| 471 Education,Mtgs. & Related Exp.                 | 2,000.00      | 2,000.00     | 0.00       | 0.00     | 0.00        | 2,000.00   | 0.0   |
| 531 Miscellaneous                                  | 10,000.00     | 10,000.00    | 0.00       | 0.00     | 383.60      | 9,616.40   | 3.8   |
| I D A T Fund                                       | 12,000.00     | 12,000.00    | 0.00       | 0.00     | 383.60      | 11,616.40  | 3.2   |
| Expenditures                                       | 12,000.00     | 12,000.00    | 0.00       | 0.00     | 383.60      | 11,616.40  | 3.2   |
| Net Effect for Court I D A T Fund                  | -10,000.00    | -10,000.00   | 1,896.45   | 51.00    | 383.60      | -11,512.85 | -15.1 |
| Change in Fund Balance:                            |               |              | 1,896.45   |          |             |            |       |
| <b>Fund: 237 - Court Enforce. &amp; Educ. Fund</b> |               |              |            |          |             |            |       |
| Revenues                                           |               |              |            |          |             |            |       |
| Dept: CFC Court fines collected                    |               |              |            |          |             |            |       |
| 178 Miscellaneous Court Fees                       | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00     | 0.0   |
| Court fines collected                              | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00     | 0.0   |
| Revenues                                           | 100.00        | 100.00       | 0.00       | 0.00     | 0.00        | 100.00     | 0.0   |
| Expenditures                                       |               |              |            |          |             |            |       |
| Dept: EEF Enforcement & Education Fund             |               |              |            |          |             |            |       |
| 471 Education,Mtgs. & Related Exp.                 | 500.00        | 500.00       | 0.00       | 0.00     | 0.00        | 500.00     | 0.0   |
| 531 Miscellaneous                                  | 500.00        | 500.00       | 0.00       | 0.00     | 0.00        | 500.00     | 0.0   |
| Enforcement & Education Fund                       | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| Expenditures                                       | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| Net Effect for Court Enforce. & Educ. Fund         | -900.00       | -900.00      | 0.00       | 0.00     | 0.00        | -900.00    | 0.0   |
| Change in Fund Balance:                            |               |              | 0.00       |          |             |            |       |
| <b>Fund: 238 - DARE Fund</b>                       |               |              |            |          |             |            |       |
| Revenues                                           |               |              |            |          |             |            |       |
| Dept: IGT Intergovernmental taxes                  |               |              |            |          |             |            |       |
| 142 State Grants or Aid                            | 15,000.00     | 15,000.00    | 0.00       | 0.00     | 0.00        | 15,000.00  | 0.0   |

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|------------------------------------------|---------------|--------------|------------|----------|-------------|------------|-------|
| <b>Fund: 238 - DARE Fund</b>             |               |              |            |          |             |            |       |
| Revenues                                 |               |              |            |          |             |            |       |
| Intergovernmental taxes                  | 15,000.00     | 15,000.00    | 0.00       | 0.00     | 0.00        | 15,000.00  | 0.0   |
| Dept: MIS Miscellaneous                  |               |              |            |          |             |            |       |
| 205 Miscellaneous Income                 | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| Miscellaneous                            | 1,000.00      | 1,000.00     | 0.00       | 0.00     | 0.00        | 1,000.00   | 0.0   |
| Revenues                                 | 16,000.00     | 16,000.00    | 0.00       | 0.00     | 0.00        | 16,000.00  | 0.0   |
| Expenditures                             |               |              |            |          |             |            |       |
| Dept: DAR DARE Fund                      |               |              |            |          |             |            |       |
| 471 Education,Mtgs. & Related Exp.       | 10,000.00     | 10,000.00    | 0.00       | 0.00     | 0.00        | 10,000.00  | 0.0   |
| 472 Supplies                             | 10,000.00     | 10,000.00    | 2,355.46   | 0.00     | 0.00        | 7,644.54   | 23.6  |
| 531 Miscellaneous                        | 10,000.00     | 10,000.00    | 0.00       | 0.00     | 0.00        | 10,000.00  | 0.0   |
| DARE Fund                                | 30,000.00     | 30,000.00    | 2,355.46   | 0.00     | 0.00        | 27,644.54  | 7.9   |
| Expenditures                             | 30,000.00     | 30,000.00    | 2,355.46   | 0.00     | 0.00        | 27,644.54  | 7.9   |
| Net Effect for DARE Fund                 | -14,000.00    | -14,000.00   | -2,355.46  | 0.00     | 0.00        | -11,644.54 | 16.8  |
| Change in Fund Balance:                  |               |              | -2,355.46  |          |             |            |       |
| <b>Fund: 239 - Court Computer Fund</b>   |               |              |            |          |             |            |       |
| Revenues                                 |               |              |            |          |             |            |       |
| Dept: CFC Court fines collected          |               |              |            |          |             |            |       |
| 178 Miscellaneous Court Fees             | 11,000.00     | 11,000.00    | 4,630.00   | 602.00   | 0.00        | 6,370.00   | 42.1  |
| Court fines collected                    | 11,000.00     | 11,000.00    | 4,630.00   | 602.00   | 0.00        | 6,370.00   | 42.1  |
| Revenues                                 | 11,000.00     | 11,000.00    | 4,630.00   | 602.00   | 0.00        | 6,370.00   | 42.1  |
| Expenditures                             |               |              |            |          |             |            |       |
| Dept: COM Court Computer                 |               |              |            |          |             |            |       |
| 501 Computer support                     | 15,000.00     | 15,000.00    | 7,654.00   | 0.00     | 0.00        | 7,346.00   | 51.0  |
| Court Computer                           | 15,000.00     | 15,000.00    | 7,654.00   | 0.00     | 0.00        | 7,346.00   | 51.0  |
| Expenditures                             | 15,000.00     | 15,000.00    | 7,654.00   | 0.00     | 0.00        | 7,346.00   | 51.0  |
| Net Effect for Court Computer Fund       | -4,000.00     | -4,000.00    | -3,024.00  | 602.00   | 0.00        | -976.00    | 75.6  |
| Change in Fund Balance:                  |               |              | -3,024.00  |          |             |            |       |
| <b>Fund: 240 - Unclaimed Monies Fund</b> |               |              |            |          |             |            |       |
| Revenues                                 |               |              |            |          |             |            |       |
| Dept: MIS Miscellaneous                  |               |              |            |          |             |            |       |
| 205 Miscellaneous Income                 | 1,500.00      | 1,500.00     | 90.00      | 0.00     | 0.00        | 1,410.00   | 6.0   |
| Miscellaneous                            | 1,500.00      | 1,500.00     | 90.00      | 0.00     | 0.00        | 1,410.00   | 6.0   |
| Revenues                                 | 1,500.00      | 1,500.00     | 90.00      | 0.00     | 0.00        | 1,410.00   | 6.0   |
| Expenditures                             |               |              |            |          |             |            |       |
| Dept: UNC Unclaimed Money's              |               |              |            |          |             |            |       |
| 531 Miscellaneous                        | 2,500.00      | 2,500.00     | 0.00       | 0.00     | 0.00        | 2,500.00   | 0.0   |
| Unclaimed Money's                        | 2,500.00      | 2,500.00     | 0.00       | 0.00     | 0.00        | 2,500.00   | 0.0   |
| Expenditures                             | 2,500.00      | 2,500.00     | 0.00       | 0.00     | 0.00        | 2,500.00   | 0.0   |
| Net Effect for Unclaimed Monies Fund     | -1,000.00     | -1,000.00    | 90.00      | 0.00     | 0.00        | -1,090.00  | -9.0  |
| Change in Fund Balance:                  |               |              | 90.00      |          |             |            |       |

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|-----------------------------------------|---------------|--------------|------------|----------|-------------|------------|-------|
| <b>Fund: 241 - Police Computer Fund</b> |               |              |            |          |             |            |       |
| Revenues                                |               |              |            |          |             |            |       |
| Dept: CFC Court fines collected         |               |              |            |          |             |            |       |
| 178 Miscellaneous Court Fees            | 2,500.00      | 2,500.00     | 917.00     | 135.00   | 0.00        | 1,583.00   | 36.7  |
| Court fines collected                   | 2,500.00      | 2,500.00     | 917.00     | 135.00   | 0.00        | 1,583.00   | 36.7  |
| Revenues                                | 2,500.00      | 2,500.00     | 917.00     | 135.00   | 0.00        | 1,583.00   | 36.7  |
| Expenditures                            |               |              |            |          |             |            |       |
| Dept: PCF Police Computer Fund          |               |              |            |          |             |            |       |
| 472 Supplies                            | 500.00        | 500.00       | 0.00       | 0.00     | 0.00        | 500.00     | 0.0   |
| 501 Computer support                    | 1,000.00      | 1,000.00     | 221.90     | 44.38    | 279.69      | 498.41     | 50.2  |
| 558 Police Cruisers                     | 15,000.00     | 15,000.00    | 0.00       | 0.00     | 0.00        | 15,000.00  | 0.0   |
| Police Computer Fund                    | 16,500.00     | 16,500.00    | 221.90     | 44.38    | 279.69      | 15,998.41  | 3.0   |
| Expenditures                            | 16,500.00     | 16,500.00    | 221.90     | 44.38    | 279.69      | 15,998.41  | 3.0   |
| Net Effect for Police Computer Fund     | -14,000.00    | -14,000.00   | 695.10     | 90.62    | 279.69      | -14,415.41 | -3.0  |
| Change in Fund Balance:                 |               |              | 695.10     |          |             |            |       |
| <b>Fund: 242 - Court IDAM Fund</b>      |               |              |            |          |             |            |       |
| Revenues                                |               |              |            |          |             |            |       |
| Dept: CFC Court fines collected         |               |              |            |          |             |            |       |
| 178 Miscellaneous Court Fees            | 2,000.00      | 2,000.00     | 511.28     | 45.79    | 0.00        | 1,488.72   | 25.6  |
| Court fines collected                   | 2,000.00      | 2,000.00     | 511.28     | 45.79    | 0.00        | 1,488.72   | 25.6  |
| Revenues                                | 2,000.00      | 2,000.00     | 511.28     | 45.79    | 0.00        | 1,488.72   | 25.6  |
| Expenditures                            |               |              |            |          |             |            |       |
| Dept: IDM IDAM Fund                     |               |              |            |          |             |            |       |
| 471 Education,Mtgs. & Related Exp.      | 500.00        | 500.00       | 0.00       | 0.00     | 0.00        | 500.00     | 0.0   |
| 531 Miscellaneous                       | 5,000.00      | 5,000.00     | 0.00       | 0.00     | 0.00        | 5,000.00   | 0.0   |
| IDAM Fund                               | 5,500.00      | 5,500.00     | 0.00       | 0.00     | 0.00        | 5,500.00   | 0.0   |
| Expenditures                            | 5,500.00      | 5,500.00     | 0.00       | 0.00     | 0.00        | 5,500.00   | 0.0   |
| Net Effect for Court IDAM Fund          | -3,500.00     | -3,500.00    | 511.28     | 45.79    | 0.00        | -4,011.28  | -14.6 |
| Change in Fund Balance:                 |               |              | 511.28     |          |             |            |       |
| <b>Fund: 250 - CDBG General</b>         |               |              |            |          |             |            |       |
| Revenues                                |               |              |            |          |             |            |       |
| Dept: IGT Intergovernmental taxes       |               |              |            |          |             |            |       |
| 142 State Grants or Aid                 | 238,668.00    | 238,668.00   | 108,390.00 | 0.00     | 0.00        | 130,278.00 | 45.4  |
| Intergovernmental taxes                 | 238,668.00    | 238,668.00   | 108,390.00 | 0.00     | 0.00        | 130,278.00 | 45.4  |
| Revenues                                | 238,668.00    | 238,668.00   | 108,390.00 | 0.00     | 0.00        | 130,278.00 | 45.4  |
| Expenditures                            |               |              |            |          |             |            |       |
| Dept: CBG Community Devel. Block Grant  |               |              |            |          |             |            |       |
| 579 Home/Building Repair                | 210,000.00    | 210,000.00   | 97,058.00  | 0.00     | 0.00        | 112,942.00 | 46.2  |
| 621 General Administration              | 25,334.00     | 25,334.00    | 9,666.00   | 0.00     | 0.00        | 15,668.00  | 38.2  |
| 650 Fair Housing                        | 3,334.00      | 3,334.00     | 1,666.00   | 0.00     | 0.00        | 1,668.00   | 50.0  |
| Community Devel. Block Grant            | 238,668.00    | 238,668.00   | 108,390.00 | 0.00     | 0.00        | 130,278.00 | 45.4  |
| Expenditures                            | 238,668.00    | 238,668.00   | 108,390.00 | 0.00     | 0.00        | 130,278.00 | 45.4  |

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|-------------------------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| Net Effect for CDBG General                     | 0.00          | 0.00         | 0.00       | 0.00      | 0.00        | 0.00       | 0.0   |
| Change in Fund Balance:                         |               |              | 0.00       |           |             |            |       |
| <b>Fund: 251 - Home Program Fund</b>            |               |              |            |           |             |            |       |
| Revenues                                        |               |              |            |           |             |            |       |
| Dept: IGT Intergovernmental taxes               |               |              |            |           |             |            |       |
| 142 State Grants or Aid                         | 426,000.00    | 426,000.00   | 46,000.00  | 12,000.00 | 0.00        | 380,000.00 | 10.8  |
| Intergovernmental taxes                         | 426,000.00    | 426,000.00   | 46,000.00  | 12,000.00 | 0.00        | 380,000.00 | 10.8  |
| Revenues                                        | 426,000.00    | 426,000.00   | 46,000.00  | 12,000.00 | 0.00        | 380,000.00 | 10.8  |
| Expenditures                                    |               |              |            |           |             |            |       |
| Dept: HPM Home Program                          |               |              |            |           |             |            |       |
| 578 Private Rehabilitation                      | 406,000.00    | 406,000.00   | 36,000.00  | 12,000.00 | 0.00        | 370,000.00 | 8.9   |
| 621 General Administration                      | 20,000.00     | 20,000.00    | 10,000.00  | 0.00      | 0.00        | 10,000.00  | 50.0  |
| Home Program                                    | 426,000.00    | 426,000.00   | 46,000.00  | 12,000.00 | 0.00        | 380,000.00 | 10.8  |
| Expenditures                                    | 426,000.00    | 426,000.00   | 46,000.00  | 12,000.00 | 0.00        | 380,000.00 | 10.8  |
| Net Effect for Home Program Fund                | 0.00          | 0.00         | 0.00       | 0.00      | 0.00        | 0.00       | 0.0   |
| Change in Fund Balance:                         |               |              | 0.00       |           |             |            |       |
| <b>Fund: 253 - Fire Damage Fund</b>             |               |              |            |           |             |            |       |
| Revenues                                        |               |              |            |           |             |            |       |
| Dept: MIS Miscellaneous                         |               |              |            |           |             |            |       |
| 205 Miscellaneous Income                        | 100,000.00    | 100,000.00   | 0.00       | 0.00      | 0.00        | 100,000.00 | 0.0   |
| Miscellaneous                                   | 100,000.00    | 100,000.00   | 0.00       | 0.00      | 0.00        | 100,000.00 | 0.0   |
| Revenues                                        | 100,000.00    | 100,000.00   | 0.00       | 0.00      | 0.00        | 100,000.00 | 0.0   |
| Expenditures                                    |               |              |            |           |             |            |       |
| Dept: FDF Fire Damage Fund                      |               |              |            |           |             |            |       |
| 531 Miscellaneous                               | 115,000.00    | 115,000.00   | 11,929.39  | 0.00      | 0.00        | 103,070.61 | 10.4  |
| Fire Damage Fund                                | 115,000.00    | 115,000.00   | 11,929.39  | 0.00      | 0.00        | 103,070.61 | 10.4  |
| Expenditures                                    | 115,000.00    | 115,000.00   | 11,929.39  | 0.00      | 0.00        | 103,070.61 | 10.4  |
| Net Effect for Fire Damage Fund                 | -15,000.00    | -15,000.00   | -11,929.39 | 0.00      | 0.00        | -3,070.61  | 79.5  |
| Change in Fund Balance:                         |               |              | -11,929.39 |           |             |            |       |
| <b>Fund: 275 - Special Bond Retirement Fund</b> |               |              |            |           |             |            |       |
| Revenues                                        |               |              |            |           |             |            |       |
| Dept: MIS Miscellaneous                         |               |              |            |           |             |            |       |
| 200 Interest                                    | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00     | 0.0   |
| Miscellaneous                                   | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00     | 0.0   |
| Revenues                                        | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00     | 0.0   |
| Expenditures                                    |               |              |            |           |             |            |       |
| Dept: SBR Special Bond Retirement               |               |              |            |           |             |            |       |
| 531 Miscellaneous                               | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| Special Bond Retirement                         | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| Expenditures                                    | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| Net Effect for Special Bond Retirement Fund     | -900.00       | -900.00      | 0.00       | 0.00      | 0.00        | -900.00    | 0.0   |
| Change in Fund Balance:                         |               |              | 0.00       |           |             |            |       |

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|---------------------------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| <b>Fund: 300 - Capital Improvement Fund</b>       |               |              |            |           |             |            |       |
| Revenues                                          |               |              |            |           |             |            |       |
| Dept: MIS Miscellaneous                           |               |              |            |           |             |            |       |
| 200 Interest                                      | 4,000.00      | 4,000.00     | 2,135.94   | 0.00      | 0.00        | 1,864.06   | 53.4  |
| Miscellaneous                                     | 4,000.00      | 4,000.00     | 2,135.94   | 0.00      | 0.00        | 1,864.06   | 53.4  |
| Dept: TRS Transfers                               |               |              |            |           |             |            |       |
| 240 Transfer City Income Tax                      | 160,697.00    | 160,697.00   | 96,363.50  | 13,296.70 | 0.00        | 64,333.50  | 60.0  |
| 244 Transfer General Fund                         | 10,000.00     | 10,000.00    | 10,000.00  | 0.00      | 0.00        | 0.00       | 100.0 |
| Transfers                                         | 170,697.00    | 170,697.00   | 106,363.50 | 13,296.70 | 0.00        | 64,333.50  | 62.3  |
| Revenues                                          | 174,697.00    | 174,697.00   | 108,499.44 | 13,296.70 | 0.00        | 66,197.56  | 62.1  |
| Expenditures                                      |               |              |            |           |             |            |       |
| Dept: FIR Fire                                    |               |              |            |           |             |            |       |
| 564 Service Vehicle                               | 52,000.00     | 52,000.00    | 0.00       | 0.00      | 44,000.00   | 8,000.00   | 84.6  |
| Fire                                              | 52,000.00     | 52,000.00    | 0.00       | 0.00      | 44,000.00   | 8,000.00   | 84.6  |
| Dept: MIS Miscellaneous                           |               |              |            |           |             |            |       |
| 483 State Audit                                   | 600.00        | 600.00       | 473.15     | 0.00      | 0.00        | 126.85     | 78.9  |
| 492 Administrative Costs                          | 9,000.00      | 9,000.00     | 3,000.00   | 1,000.00  | 6,000.00    | 0.00       | 100.0 |
| 531 Miscellaneous                                 | 40,000.00     | 40,000.00    | 0.00       | 0.00      | 0.00        | 40,000.00  | 0.0   |
| 584 GAAP Conversion                               | 3,500.00      | 3,500.00     | 3,454.00   | 1,399.00  | 0.00        | 46.00      | 98.7  |
| Miscellaneous                                     | 53,100.00     | 53,100.00    | 6,927.15   | 2,399.00  | 6,000.00    | 40,172.85  | 24.3  |
| Dept: POL Police                                  |               |              |            |           |             |            |       |
| 515 Equipment                                     | 7,700.00      | 7,700.00     | 0.00       | 0.00      | 0.00        | 7,700.00   | 0.0   |
| 531 Miscellaneous                                 | 0.00          | 0.00         | 840.00     | 0.00      | 0.00        | -840.00    | 0.0   |
| 558 Police Cruisers                               | 54,000.00     | 54,000.00    | 55,079.20  | 0.00      | 0.00        | -1,079.20  | 102.0 |
| Police                                            | 61,700.00     | 61,700.00    | 55,919.20  | 0.00      | 0.00        | 5,780.80   | 90.6  |
| Dept: STR Street Department                       |               |              |            |           |             |            |       |
| 515 Equipment                                     | 70,000.00     | 70,000.00    | 6,903.44   | 0.00      | 0.00        | 63,096.56  | 9.9   |
| 531 Miscellaneous                                 | 0.00          | 0.00         | 29,700.00  | 0.00      | 0.00        | -29,700.00 | 0.0   |
| 559 City Costs-Projects                           | 60,000.00     | 60,000.00    | 60,000.00  | 0.00      | 0.00        | 0.00       | 100.0 |
| Street Department                                 | 130,000.00    | 130,000.00   | 96,603.44  | 0.00      | 0.00        | 33,396.56  | 74.3  |
| Expenditures                                      | 296,800.00    | 296,800.00   | 159,449.79 | 2,399.00  | 50,000.00   | 87,350.21  | 70.6  |
| Net Effect for Capital Improvement Fund           | -122,103.00   | -122,103.00  | -50,950.35 | 10,897.70 | 50,000.00   | -21,152.65 | 82.7  |
| Change in Fund Balance:                           |               |              | -50,950.35 |           |             |            |       |
| <b>Fund: 304 - Court Capital Improvement Fund</b> |               |              |            |           |             |            |       |
| Revenues                                          |               |              |            |           |             |            |       |
| Dept: CFC Court fines collected                   |               |              |            |           |             |            |       |
| 170 Court Criminal Fines                          | 6,000.00      | 6,000.00     | 2,701.00   | 350.00    | 0.00        | 3,299.00   | 45.0  |
| 173 Civil Court                                   | 3,000.00      | 3,000.00     | 1,440.00   | 210.00    | 0.00        | 1,560.00   | 48.0  |
| Court fines collected                             | 9,000.00      | 9,000.00     | 4,141.00   | 560.00    | 0.00        | 4,859.00   | 46.0  |
| Revenues                                          | 9,000.00      | 9,000.00     | 4,141.00   | 560.00    | 0.00        | 4,859.00   | 46.0  |
| Expenditures                                      |               |              |            |           |             |            |       |
| Dept: CCI Court Capital Improvement               |               |              |            |           |             |            |       |
| 515 Equipment                                     | 10,000.00     | 10,000.00    | 0.00       | 0.00      | 0.00        | 10,000.00  | 0.0   |
| 531 Miscellaneous                                 | 5,000.00      | 5,000.00     | 0.00       | 0.00      | 0.00        | 5,000.00   | 0.0   |
| Court Capital Improvement                         | 15,000.00     | 15,000.00    | 0.00       | 0.00      | 0.00        | 15,000.00  | 0.0   |
| Expenditures                                      | 15,000.00     | 15,000.00    | 0.00       | 0.00      | 0.00        | 15,000.00  | 0.0   |

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|------------------------------------------------------|---------------|--------------|------------|-----------|-------------|-------------|-------|
| Net Effect for Court Capital Improvement Fund        | -6,000.00     | -6,000.00    | 4,141.00   | 560.00    | 0.00        | -10,141.00  | -69.0 |
| Change in Fund Balance:                              |               |              | 4,141.00   |           |             |             |       |
| <b>Fund: 352 - Sidewalk Fund</b>                     |               |              |            |           |             |             |       |
| Revenues                                             |               |              |            |           |             |             |       |
| Dept: IGT Intergovernmental taxes                    |               |              |            |           |             |             |       |
| 142 State Grants or Aid                              | 315,000.00    | 315,000.00   | 0.00       | 0.00      | 0.00        | 315,000.00  | 0.0   |
| Intergovernmental taxes                              | 315,000.00    | 315,000.00   | 0.00       | 0.00      | 0.00        | 315,000.00  | 0.0   |
| Dept: TRS Transfers                                  |               |              |            |           |             |             |       |
| 240 Transfer City Income Tax                         | 20,264.00     | 20,264.00    | 12,172.23  | 1,679.58  | 0.00        | 8,091.77    | 60.1  |
| Transfers                                            | 20,264.00     | 20,264.00    | 12,172.23  | 1,679.58  | 0.00        | 8,091.77    | 60.1  |
| Revenues                                             | 335,264.00    | 335,264.00   | 12,172.23  | 1,679.58  | 0.00        | 323,091.77  | 3.6   |
| Expenditures                                         |               |              |            |           |             |             |       |
| Dept: SWF Sidewalk Fund                              |               |              |            |           |             |             |       |
| 483 State Audit                                      | 250.00        | 250.00       | 107.54     | 0.00      | 0.00        | 142.46      | 43.0  |
| 492 Administrative Costs                             | 1,000.00      | 1,000.00     | 333.33     | 111.11    | 666.67      | 0.00        | 100.0 |
| 536 Construction                                     | 360,000.00    | 360,000.00   | 0.00       | 0.00      | 0.00        | 360,000.00  | 0.0   |
| Sidewalk Fund                                        | 361,250.00    | 361,250.00   | 440.87     | 111.11    | 666.67      | 360,142.46  | 0.3   |
| Expenditures                                         | 361,250.00    | 361,250.00   | 440.87     | 111.11    | 666.67      | 360,142.46  | 0.3   |
| Net Effect for Sidewalk Fund                         | -25,986.00    | -25,986.00   | 11,731.36  | 1,568.47  | 666.67      | -37,050.69  | -42.6 |
| Change in Fund Balance:                              |               |              | 11,731.36  |           |             |             |       |
| <b>Fund: 353 - Streets, Alleys &amp; Basin Rehab</b> |               |              |            |           |             |             |       |
| Revenues                                             |               |              |            |           |             |             |       |
| Dept: IGT Intergovernmental taxes                    |               |              |            |           |             |             |       |
| 142 State Grants or Aid                              | 175,000.00    | 175,000.00   | 0.00       | 0.00      | 0.00        | 175,000.00  | 0.0   |
| Intergovernmental taxes                              | 175,000.00    | 175,000.00   | 0.00       | 0.00      | 0.00        | 175,000.00  | 0.0   |
| Dept: TRS Transfers                                  |               |              |            |           |             |             |       |
| 240 Transfer City Income Tax                         | 655,215.00    | 655,215.00   | 393,568.79 | 54,306.51 | 0.00        | 261,646.21  | 60.1  |
| Transfers                                            | 655,215.00    | 655,215.00   | 393,568.79 | 54,306.51 | 0.00        | 261,646.21  | 60.1  |
| Revenues                                             | 830,215.00    | 830,215.00   | 393,568.79 | 54,306.51 | 0.00        | 436,646.21  | 47.4  |
| Expenditures                                         |               |              |            |           |             |             |       |
| Dept: SAC Streets, Alleys & Catch Basins             |               |              |            |           |             |             |       |
| 480 Legal Advertising                                | 200.00        | 200.00       | 0.00       | 0.00      | 0.00        | 200.00      | 0.0   |
| 483 State Audit                                      | 600.00        | 600.00       | 344.11     | 0.00      | 0.00        | 255.89      | 57.4  |
| 492 Administrative Costs                             | 27,000.00     | 27,000.00    | 9,000.00   | 3,000.00  | 18,000.00   | 0.00        | 100.0 |
| 500 Engineering                                      | 290,000.00    | 290,000.00   | 31,638.06  | 581.80    | 35,599.45   | 222,762.49  | 23.2  |
| 514 Catch Basins                                     | 30,000.00     | 30,000.00    | 0.00       | 0.00      | 7,000.00    | 23,000.00   | 23.3  |
| 531 Miscellaneous                                    | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00      | 0.0   |
| 535 Street Resurfacing                               | 400,000.00    | 400,000.00   | 36,754.60  | 0.00      | 62,000.00   | 301,245.40  | 24.7  |
| 536 Construction                                     | 10,000.00     | 10,000.00    | 0.00       | 0.00      | 0.00        | 10,000.00   | 0.0   |
| 601 Inspection Fees                                  | 10,500.00     | 10,500.00    | 0.00       | 0.00      | 0.00        | 10,500.00   | 0.0   |
| Streets, Alleys & Catch Basins                       | 768,800.00    | 768,800.00   | 77,736.77  | 3,581.80  | 122,599.45  | 568,463.78  | 26.1  |
| Expenditures                                         | 768,800.00    | 768,800.00   | 77,736.77  | 3,581.80  | 122,599.45  | 568,463.78  | 26.1  |
| Net Effect for Streets, Alleys & Basin Rehab         | 61,415.00     | 61,415.00    | 315,832.02 | 50,724.71 | 122,599.45  | -131,817.57 | 314.6 |
| Change in Fund Balance:                              |               |              | 315,832.02 |           |             |             |       |
| <b>Fund: 354 - Police/Court Construction Fund</b>    |               |              |            |           |             |             |       |
| Revenues                                             |               |              |            |           |             |             |       |

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|---------------------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 354 - Police/Court Construction Fund</b> |               |              |            |            |             |            |       |
| Revenues                                          |               |              |            |            |             |            |       |
| Dept: TRS Transfers                               |               |              |            |            |             |            |       |
| 240 Transfer City Income Tax                      | 958,563.00    | 958,563.00   | 574,799.79 | 79,313.64  | 0.00        | 383,763.21 | 60.0  |
| Transfers                                         | 958,563.00    | 958,563.00   | 574,799.79 | 79,313.64  | 0.00        | 383,763.21 | 60.0  |
| Revenues                                          | 958,563.00    | 958,563.00   | 574,799.79 | 79,313.64  | 0.00        | 383,763.21 | 60.0  |
| Expenditures                                      |               |              |            |            |             |            |       |
| Dept: DBT Debt Payment                            |               |              |            |            |             |            |       |
| 504 Bond Payment                                  | 349,000.00    | 349,000.00   | 0.00       | 0.00       | 0.00        | 349,000.00 | 0.0   |
| 505 Interest Expense                              | 80,000.00     | 80,000.00    | 38,625.25  | 0.00       | 0.00        | 41,374.75  | 48.3  |
| 531 Miscellaneous                                 | 10,000.00     | 10,000.00    | 0.00       | 0.00       | 0.00        | 10,000.00  | 0.0   |
| Debt Payment                                      | 439,000.00    | 439,000.00   | 38,625.25  | 0.00       | 0.00        | 400,374.75 | 8.8   |
| Dept: PCC Police/Court Construction               |               |              |            |            |             |            |       |
| 483 State Audit                                   | 2,000.00      | 2,000.00     | 731.24     | 0.00       | 0.00        | 1,268.76   | 36.6  |
| 492 Administrative Costs                          | 42,000.00     | 42,000.00    | 14,000.01  | 4,666.67   | 27,999.99   | 0.00       | 100.0 |
| 515 Equipment                                     | 30,000.00     | 30,000.00    | 19,903.39  | 14,256.23  | 0.00        | 10,096.61  | 66.3  |
| 531 Miscellaneous                                 | 12,000.00     | 12,000.00    | 1,250.00   | 0.00       | 0.00        | 10,750.00  | 10.4  |
| 536 Construction                                  | 25,000.00     | 25,000.00    | 3,602.00   | 0.00       | 575.50      | 20,822.50  | 16.7  |
| Police/Court Construction                         | 111,000.00    | 111,000.00   | 39,486.64  | 18,922.90  | 28,575.49   | 42,937.87  | 61.3  |
| Expenditures                                      | 550,000.00    | 550,000.00   | 78,111.89  | 18,922.90  | 28,575.49   | 443,312.62 | 19.4  |
| Net Effect for Police/Court Construction Fund     | 408,563.00    | 408,563.00   | 496,687.90 | 60,390.74  | 28,575.49   | -59,549.41 | 114.6 |
| Change in Fund Balance:                           |               |              | 496,687.90 |            |             |            |       |
| <b>Fund: 400 - Sewer Fund</b>                     |               |              |            |            |             |            |       |
| Revenues                                          |               |              |            |            |             |            |       |
| Dept: CFS Charges for services                    |               |              |            |            |             |            |       |
| 154 Collections                                   | 1,599,000.00  | 1,599,000.00 | 750,381.75 | 133,814.81 | 0.00        | 848,618.25 | 46.9  |
| Charges for services                              | 1,599,000.00  | 1,599,000.00 | 750,381.75 | 133,814.81 | 0.00        | 848,618.25 | 46.9  |
| Dept: MIS Miscellaneous                           |               |              |            |            |             |            |       |
| 205 Miscellaneous Income                          | 5,000.00      | 5,000.00     | 1,475.00   | 0.00       | 0.00        | 3,525.00   | 29.5  |
| Miscellaneous                                     | 5,000.00      | 5,000.00     | 1,475.00   | 0.00       | 0.00        | 3,525.00   | 29.5  |
| Revenues                                          | 1,604,000.00  | 1,604,000.00 | 751,856.75 | 133,814.81 | 0.00        | 852,143.25 | 46.9  |
| Expenditures                                      |               |              |            |            |             |            |       |
| Dept: CPO Capital Projects Office                 |               |              |            |            |             |            |       |
| 507 Maintenance Building/Grounds                  | 5,000.00      | 5,000.00     | 0.00       | 0.00       | 0.00        | 5,000.00   | 0.0   |
| 530 Office Equipment/Furn/Fixtures                | 4,000.00      | 4,000.00     | 1,818.41   | 121.38     | 0.00        | 2,181.59   | 45.5  |
| 531 Miscellaneous                                 | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| Capital Projects Office                           | 10,000.00     | 10,000.00    | 1,818.41   | 121.38     | 0.00        | 8,181.59   | 18.2  |
| Dept: DCP Distribution Capital Projects           |               |              |            |            |             |            |       |
| 500 Engineering                                   | 5,000.00      | 5,000.00     | 3,550.00   | 0.00       | 750.00      | 700.00     | 86.0  |
| 515 Equipment                                     | 20,000.00     | 20,000.00    | 0.00       | 0.00       | 0.00        | 20,000.00  | 0.0   |
| Distribution Capital Projects                     | 25,000.00     | 25,000.00    | 3,550.00   | 0.00       | 750.00      | 20,700.00  | 17.2  |
| Dept: DIS Distribution                            |               |              |            |            |             |            |       |
| 400 Wages                                         | 231,000.00    | 231,000.00   | 98,962.24  | 21,484.91  | 0.00        | 132,037.76 | 42.8  |
| 415 Public Employees Retire.System                | 33,000.00     | 33,000.00    | 13,103.84  | 3,007.87   | 0.00        | 19,896.16  | 39.7  |
| 417 FICA                                          | 3,200.00      | 3,200.00     | 1,422.37   | 308.40     | 0.00        | 1,777.63   | 44.4  |
| 418 Hospitalization                               | 120,000.00    | 120,000.00   | 53,327.18  | 7,221.91   | 7,221.91    | 59,450.91  | 50.5  |
| 419 Life Insurance                                | 600.00        | 600.00       | 233.28     | 38.88      | 38.88       | 327.84     | 45.4  |
| 420 Workers Compensation                          | 4,500.00      | 4,500.00     | 1,676.42   | 252.00     | 0.00        | 2,823.58   | 37.3  |
| 425 Natural Gas                                   | 2,600.00      | 2,600.00     | 2,447.74   | 35.70      | 152.26      | 0.00       | 100.0 |

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| <b>Fund: 400 - Sewer Fund</b>      |               |              |            |           |             |            |       |
| Expenditures                       |               |              |            |           |             |            |       |
| Dept: DIS Distribution             |               |              |            |           |             |            |       |
| 428 Telephone                      | 1,100.00      | 1,100.00     | 570.98     | 89.84     | 30.50       | 498.52     | 54.7  |
| 429 Propane                        | 100.00        | 100.00       | 0.00       | 0.00      | 0.00        | 100.00     | 0.0   |
| 435 Property and Liability Insuran | 3,200.00      | 3,200.00     | 0.00       | 0.00      | 0.00        | 3,200.00   | 0.0   |
| 436 Auto Insurance                 | 3,200.00      | 3,200.00     | 0.00       | 0.00      | 0.00        | 3,200.00   | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 1,400.00      | 1,400.00     | 0.00       | 0.00      | 0.00        | 1,400.00   | 0.0   |
| 472 Supplies                       | 2,000.00      | 2,000.00     | 328.78     | 0.00      | 1,000.00    | 671.22     | 66.4  |
| 473 Office Supplies                | 350.00        | 350.00       | 0.00       | 0.00      | 0.00        | 350.00     | 0.0   |
| 484 Fuel, Autos-Equipment          | 13,000.00     | 13,000.00    | 4,654.00   | 1,013.34  | 447.14      | 7,898.86   | 39.2  |
| 485 Maintenance, Autos             | 2,600.00      | 2,600.00     | 1,275.60   | 0.00      | 0.00        | 1,324.40   | 49.1  |
| 486 Maintenance Equipment          | 15,000.00     | 15,000.00    | 17,450.54  | 0.00      | 989.86      | -3,440.40  | 122.9 |
| 500 Engineering                    | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 501 Computer support               | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 507 Maintenance Building/Grounds   | 5,000.00      | 5,000.00     | 484.65     | 0.00      | 0.00        | 4,515.35   | 9.7   |
| 510 Clothing Allowance             | 2,000.00      | 2,000.00     | 930.43     | 278.98    | 199.09      | 870.48     | 56.5  |
| 512 Tree trimming/removal          | 2,500.00      | 2,500.00     | 0.00       | 0.00      | 0.00        | 2,500.00   | 0.0   |
| 515 Equipment                      | 5,000.00      | 5,000.00     | 0.00       | 0.00      | 1,565.00    | 3,435.00   | 31.3  |
| 529 Small tools and equipment      | 1,500.00      | 1,500.00     | 0.00       | 0.00      | 0.00        | 1,500.00   | 0.0   |
| 530 Office Equipment/Furn/Fixtures | 2,000.00      | 2,000.00     | 0.00       | 0.00      | 0.00        | 2,000.00   | 0.0   |
| 531 Miscellaneous                  | 1,200.00      | 1,200.00     | 551.77     | 155.27    | 0.00        | 648.23     | 46.0  |
| 561 GIS System                     | 500.00        | 500.00       | 0.00       | 0.00      | 0.00        | 500.00     | 0.0   |
| 575 Safety Related                 | 1,500.00      | 1,500.00     | 474.60     | 0.00      | 0.00        | 1,025.40   | 31.6  |
| 630 Sewer Repairs                  | 10,000.00     | 10,000.00    | 9,297.98   | 0.00      | 0.00        | 702.02     | 93.0  |
| Distribution                       | 470,050.00    | 470,050.00   | 207,192.40 | 33,887.10 | 11,644.64   | 251,212.96 | 46.6  |
| Dept: MFG Manufacturing            |               |              |            |           |             |            |       |
| 400 Wages                          | 392,000.00    | 392,000.00   | 182,435.34 | 42,343.70 | 0.00        | 209,564.66 | 46.5  |
| 415 Public Employees Retire.System | 55,000.00     | 55,000.00    | 25,091.06  | 5,875.59  | 0.00        | 29,908.94  | 45.6  |
| 417 FICA                           | 5,500.00      | 5,500.00     | 2,615.58   | 606.54    | 0.00        | 2,884.42   | 47.6  |
| 418 Hospitalization                | 106,000.00    | 106,000.00   | 50,145.84  | 8,369.54  | 8,369.54    | 47,484.62  | 55.2  |
| 419 Life Insurance                 | 750.00        | 750.00       | 360.00     | 60.00     | 60.00       | 330.00     | 56.0  |
| 420 Workers Compensation           | 7,500.00      | 7,500.00     | 2,298.00   | 345.00    | 0.00        | 5,202.00   | 30.6  |
| 426 Electric                       | 135,000.00    | 135,000.00   | 59,969.73  | 12,040.96 | 0.00        | 75,030.27  | 44.4  |
| 427 Water and Sewer                | 13,000.00     | 13,000.00    | 7,070.95   | 368.93    | 0.00        | 5,929.05   | 54.4  |
| 428 Telephone                      | 2,000.00      | 2,000.00     | 1,151.62   | 137.18    | 61.00       | 787.38     | 60.6  |
| 429 Propane                        | 35,000.00     | 35,000.00    | 10,299.20  | 0.00      | 8,630.41    | 16,070.39  | 54.1  |
| 435 Property and Liability Insuran | 20,000.00     | 20,000.00    | 0.00       | 0.00      | 0.00        | 20,000.00  | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 2,500.00      | 2,500.00     | 165.12     | 0.00      | 120.00      | 2,214.88   | 11.4  |
| 472 Supplies                       | 2,500.00      | 2,500.00     | 1,354.72   | 299.09    | 65.09       | 1,080.19   | 56.8  |
| 473 Office Supplies                | 1,200.00      | 1,200.00     | 113.42     | 0.00      | 386.58      | 700.00     | 41.7  |
| 500 Engineering                    | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00   | 0.0   |
| 501 Computer support               | 3,500.00      | 3,500.00     | 346.95     | 70.99     | 0.00        | 3,153.05   | 9.9   |
| 510 Clothing Allowance             | 2,000.00      | 2,000.00     | 103.66     | 0.00      | 896.34      | 1,000.00   | 50.0  |
| 515 Equipment                      | 14,000.00     | 14,000.00    | 15,024.52  | 0.00      | 307.73      | -1,332.25  | 109.5 |
| 517 Lab/Misc. Testing              | 22,500.00     | 22,500.00    | 5,420.00   | 425.00    | 6,108.14    | 10,971.86  | 51.2  |
| 518 Lab Supplies                   | 12,500.00     | 12,500.00    | 5,074.82   | -772.84   | 2,736.79    | 4,688.39   | 62.5  |
| 526 Diesel Fuel                    | 0.00          | 0.00         | 8,898.63   | 0.00      | 0.00        | -8,898.63  | 0.0   |
| 529 Small tools and equipment      | 2,000.00      | 2,000.00     | 449.00     | 449.00    | 351.00      | 1,200.00   | 40.0  |
| 530 Office Equipment/Furn/Fixtures | 1,000.00      | 1,000.00     | 172.18     | 0.00      | 316.41      | 511.41     | 48.9  |
| 531 Miscellaneous                  | 5,000.00      | 5,000.00     | 526.98     | 0.00      | 2,394.63    | 2,078.39   | 58.4  |
| 537 EPA Fees and Permits           | 10,000.00     | 10,000.00    | 614.24     | 113.25    | 182.00      | 9,203.76   | 8.0   |
| 575 Safety Related                 | 2,000.00      | 2,000.00     | 222.51     | 0.00      | 772.53      | 1,004.96   | 49.8  |
| 655 Ultraviolet Light Bulbs        | 20,000.00     | 20,000.00    | 0.00       | 0.00      | 2,360.00    | 17,640.00  | 11.8  |
| Manufacturing                      | 873,450.00    | 873,450.00   | 379,924.07 | 70,731.93 | 34,118.19   | 459,407.74 | 47.4  |
| Dept: MTN Maintenance              |               |              |            |           |             |            |       |
| 436 Auto Insurance                 | 1,300.00      | 1,300.00     | 0.00       | 0.00      | 0.00        | 1,300.00   | 0.0   |
| 472 Supplies                       | 2,700.00      | 2,700.00     | 487.66     | 0.00      | 669.68      | 1,542.66   | 42.9  |
| 484 Fuel, Autos-Equipment          | 4,000.00      | 4,000.00     | 654.15     | 0.00      | 2,745.85    | 600.00     | 85.0  |
| 485 Maintenance, Autos             | 1,500.00      | 1,500.00     | 98.38      | 0.00      | 500.00      | 901.62     | 39.9  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026             | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|---------------------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 400 - Sewer Fund</b>                     |               |              |            |            |             |            |       |
| Expenditures                                      |               |              |            |            |             |            |       |
| Dept: MTN Maintenance                             |               |              |            |            |             |            |       |
| 486 Maintenance Equipment                         | 25,000.00     | 25,000.00    | 1,093.49   | 0.00       | 576.51      | 23,330.00  | 6.7   |
| 507 Maintenance Building/Grounds                  | 4,000.00      | 4,000.00     | 164.18     | 0.00       | 893.58      | 2,942.24   | 26.4  |
| 520 Sludge Removal                                | 130,000.00    | 130,000.00   | 58,452.66  | 2,919.02   | 9,036.53    | 62,510.81  | 51.9  |
| 526 Diesel Fuel                                   | 5,000.00      | 5,000.00     | 116.44     | 0.00       | 2,383.56    | 2,500.00   | 50.0  |
| 531 Miscellaneous                                 | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| Maintenance                                       | 174,500.00    | 174,500.00   | 61,066.96  | 2,919.02   | 16,805.71   | 96,627.33  | 44.6  |
| Dept: OFC Office                                  |               |              |            |            |             |            |       |
| 400 Wages                                         | 10,000.00     | 10,000.00    | 2,258.23   | 521.13     | 0.00        | 7,741.77   | 22.6  |
| 404 Clerks wages                                  | 42,000.00     | 42,000.00    | 22,132.11  | 4,346.77   | 0.00        | 19,867.89  | 52.7  |
| 410 Janitors Wages                                | 5,500.00      | 5,500.00     | 4,845.04   | 1,117.95   | 0.00        | 654.96     | 88.1  |
| 415 Public Employees Retire.System                | 8,100.00      | 8,100.00     | 3,811.90   | 857.41     | 0.00        | 4,288.10   | 47.1  |
| 417 FICA                                          | 900.00        | 900.00       | 399.06     | 86.79      | 0.00        | 500.94     | 44.3  |
| 418 Hospitalization                               | 50,000.00     | 50,000.00    | 21,990.59  | 3,248.61   | 3,248.61    | 24,760.80  | 50.5  |
| 419 Life Insurance                                | 250.00        | 250.00       | 118.56     | 17.76      | 17.76       | 113.68     | 54.5  |
| 420 Workers Compensation                          | 1,000.00      | 1,000.00     | 326.00     | 49.00      | 0.00        | 674.00     | 32.6  |
| 428 Telephone                                     | 1,100.00      | 1,100.00     | 538.03     | 89.84      | 30.50       | 531.47     | 51.7  |
| 435 Property and Liability Insuran                | 13,500.00     | 13,500.00    | 2,076.00   | 2,076.00   | 0.00        | 11,424.00  | 15.4  |
| 436 Auto Insurance                                | 1,100.00      | 1,100.00     | 0.00       | 0.00       | 0.00        | 1,100.00   | 0.0   |
| 471 Education,Mtgs. & Related Exp.                | 100.00        | 100.00       | 40.00      | 0.00       | 0.00        | 60.00      | 40.0  |
| 472 Supplies                                      | 150.00        | 150.00       | 50.00      | 50.00      | 0.00        | 100.00     | 33.3  |
| 473 Office Supplies                               | 5,000.00      | 5,000.00     | 2,766.18   | 322.50     | 230.00      | 2,003.82   | 59.9  |
| 483 State Audit                                   | 1,200.00      | 1,200.00     | 946.31     | 0.00       | 0.00        | 253.69     | 78.9  |
| 484 Fuel, Autos-Equipment                         | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| 485 Maintenance, Autos                            | 250.00        | 250.00       | 100.00     | 0.00       | 0.00        | 150.00     | 40.0  |
| 486 Maintenance Equipment                         | 1,200.00      | 1,200.00     | 537.50     | 250.00     | 0.00        | 662.50     | 44.8  |
| 492 Administrative Costs                          | 62,000.00     | 62,000.00    | 20,666.67  | 6,888.89   | 41,333.33   | 0.00       | 100.0 |
| 501 Computer support                              | 10,000.00     | 10,000.00    | 3,977.57   | 1,386.41   | 0.00        | 6,022.43   | 39.8  |
| 502 Hand meter contract                           | 2,000.00      | 2,000.00     | 0.00       | 0.00       | 0.00        | 2,000.00   | 0.0   |
| 507 Maintenance Building/Grounds                  | 350.00        | 350.00       | 0.00       | 0.00       | 67.19       | 282.81     | 19.2  |
| 508 Real estate taxes                             | 1,000.00      | 1,000.00     | 979.26     | 0.00       | 0.00        | 20.74      | 97.9  |
| 510 Clothing Allowance                            | 200.00        | 200.00       | 0.00       | 0.00       | 0.00        | 200.00     | 0.0   |
| 515 Equipment                                     | 100.00        | 100.00       | 0.00       | 0.00       | 0.00        | 100.00     | 0.0   |
| 528 Postage                                       | 11,500.00     | 11,500.00    | 10,025.00  | 5,000.00   | 0.00        | 1,475.00   | 87.2  |
| 530 Office Equipment/Furn/Fixtures                | 300.00        | 300.00       | 0.00       | 0.00       | 0.00        | 300.00     | 0.0   |
| 531 Miscellaneous                                 | 3,000.00      | 3,000.00     | 1,281.02   | 166.92     | 107.08      | 1,611.90   | 46.3  |
| 532 Labor Relations                               | 500.00        | 500.00       | 171.00     | 0.00       | 0.00        | 329.00     | 34.2  |
| 564 Service Vehicle                               | 5,000.00      | 5,000.00     | 0.00       | 0.00       | 0.00        | 5,000.00   | 0.0   |
| 575 Safety Related                                | 400.00        | 400.00       | 66.25      | 0.00       | 0.00        | 333.75     | 16.6  |
| 584 GAAP Conversion                               | 3,000.00      | 3,000.00     | 2,979.00   | 1,207.00   | 0.00        | 21.00      | 99.3  |
| 656 Radio Fees                                    | 120.00        | 120.00       | 0.00       | 0.00       | 0.00        | 120.00     | 0.0   |
| Office                                            | 240,920.00    | 240,920.00   | 103,081.28 | 27,682.98  | 45,034.47   | 92,804.25  | 61.5  |
| Expenditures                                      | 1,793,920.00  | 1,793,920.00 | 756,633.12 | 135,342.41 | 108,353.01  | 928,933.87 | 48.2  |
| Net Effect for Sewer Fund                         | -189,920.00   | -189,920.00  | -4,776.37  | -1,527.60  | 108,353.01  | -76,790.62 | 59.6  |
| Change in Fund Balance:                           |               |              | -4,776.37  |            |             |            |       |
| <b>Fund: 401 - San. Sewer Capital Improvement</b> |               |              |            |            |             |            |       |
| Revenues                                          |               |              |            |            |             |            |       |
| Dept: CFS Charges for services                    |               |              |            |            |             |            |       |
| 154 Collections                                   | 496,000.00    | 496,000.00   | 247,977.99 | 41,610.47  | 0.00        | 248,022.01 | 50.0  |
| Charges for services                              | 496,000.00    | 496,000.00   | 247,977.99 | 41,610.47  | 0.00        | 248,022.01 | 50.0  |
| Revenues                                          | 496,000.00    | 496,000.00   | 247,977.99 | 41,610.47  | 0.00        | 248,022.01 | 50.0  |
| Expenditures                                      |               |              |            |            |             |            |       |
| Dept: DBT Debt Payment                            |               |              |            |            |             |            |       |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026             | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal   | % Bud |
|---------------------------------------------------|---------------|--------------|------------|-----------|-------------|------------|-------|
| <b>Fund: 401 - San. Sewer Capital Improvement</b> |               |              |            |           |             |            |       |
| Expenditures                                      |               |              |            |           |             |            |       |
| Dept: DBT Debt Payment                            |               |              |            |           |             |            |       |
| 503 Note/Loan Payment                             | 440,000.00    | 440,000.00   | 219,674.57 | 0.00      | 0.00        | 220,325.43 | 49.9  |
| 505 Interest Expense                              | 6,200.00      | 6,200.00     | 3,096.30   | 0.00      | 0.00        | 3,103.70   | 49.9  |
| Debt Payment                                      | 446,200.00    | 446,200.00   | 222,770.87 | 0.00      | 0.00        | 223,429.13 | 49.9  |
| Dept: SCI Sewer Capital Improvement               |               |              |            |           |             |            |       |
| 483 State Audit                                   | 1,100.00      | 1,100.00     | 473.15     | 0.00      | 0.00        | 626.85     | 43.0  |
| 492 Administrative Costs                          | 25,000.00     | 25,000.00    | 8,333.34   | 2,777.78  | 16,666.66   | 0.00       | 100.0 |
| 500 Engineering                                   | 75,000.00     | 75,000.00    | 14,940.00  | 9,360.00  | 150.00      | 59,910.00  | 20.1  |
| 515 Equipment                                     | 75,000.00     | 75,000.00    | 30,864.00  | 0.00      | 1,440.23    | 42,695.77  | 43.1  |
| 531 Miscellaneous                                 | 5,000.00      | 5,000.00     | 0.00       | 0.00      | 0.00        | 5,000.00   | 0.0   |
| 536 Construction                                  | 20,000.00     | 20,000.00    | 15,500.00  | 0.00      | 0.00        | 4,500.00   | 77.5  |
| Sewer Capital Improvement                         | 201,100.00    | 201,100.00   | 70,110.49  | 12,137.78 | 18,256.89   | 112,732.62 | 43.9  |
| Expenditures                                      | 647,300.00    | 647,300.00   | 292,881.36 | 12,137.78 | 18,256.89   | 336,161.75 | 48.1  |
| Net Effect for San. Sewer Capital Improvement     | -151,300.00   | -151,300.00  | -44,903.37 | 29,472.69 | 18,256.89   | -88,139.74 | 41.7  |
| Change in Fund Balance:                           |               |              | -44,903.37 |           |             |            |       |
| <b>Fund: 402 - Sewer Improvement Fund</b>         |               |              |            |           |             |            |       |
| Revenues                                          |               |              |            |           |             |            |       |
| Dept: CFS Charges for services                    |               |              |            |           |             |            |       |
| 154 Collections                                   | 284,000.00    | 284,000.00   | 140,573.97 | 25,806.94 | 0.00        | 143,426.03 | 49.5  |
| 168 Storm Water Collections                       | 96,000.00     | 96,000.00    | 48,741.59  | 7,948.39  | 0.00        | 47,258.41  | 50.8  |
| Charges for services                              | 380,000.00    | 380,000.00   | 189,315.56 | 33,755.33 | 0.00        | 190,684.44 | 49.8  |
| Dept: IGT Intergovernmental taxes                 |               |              |            |           |             |            |       |
| 142 State Grants or Aid                           | 209,000.00    | 209,000.00   | 0.00       | 0.00      | 0.00        | 209,000.00 | 0.0   |
| Intergovernmental taxes                           | 209,000.00    | 209,000.00   | 0.00       | 0.00      | 0.00        | 209,000.00 | 0.0   |
| Dept: MIS Miscellaneous                           |               |              |            |           |             |            |       |
| 205 Miscellaneous Income                          | 90,000.00     | 90,000.00    | 19,911.45  | 0.00      | 0.00        | 70,088.55  | 22.1  |
| Miscellaneous                                     | 90,000.00     | 90,000.00    | 19,911.45  | 0.00      | 0.00        | 70,088.55  | 22.1  |
| Revenues                                          | 679,000.00    | 679,000.00   | 209,227.01 | 33,755.33 | 0.00        | 469,772.99 | 30.8  |
| Expenditures                                      |               |              |            |           |             |            |       |
| Dept: DBT Debt Payment                            |               |              |            |           |             |            |       |
| 503 Note/Loan Payment                             | 35,000.00     | 35,000.00    | 17,060.09  | 0.00      | 0.00        | 17,939.91  | 48.7  |
| 505 Interest Expense                              | 4,500.00      | 4,500.00     | 2,170.88   | 0.00      | 0.00        | 2,329.12   | 48.2  |
| Debt Payment                                      | 39,500.00     | 39,500.00    | 19,230.97  | 0.00      | 0.00        | 20,269.03  | 48.7  |
| Dept: SIF Sewer Improvement Fund                  |               |              |            |           |             |            |       |
| 400 Wages                                         | 68,000.00     | 68,000.00    | 31,443.61  | 7,246.61  | 0.00        | 36,556.39  | 46.2  |
| 415 Public Employees Retire.System                | 10,000.00     | 10,000.00    | 4,355.19   | 1,011.04  | 0.00        | 5,644.81   | 43.6  |
| 417 FICA                                          | 1,100.00      | 1,100.00     | 455.94     | 105.08    | 0.00        | 644.06     | 41.4  |
| 480 Legal Advertising                             | 250.00        | 250.00       | 0.00       | 0.00      | 0.00        | 250.00     | 0.0   |
| 483 State Audit                                   | 750.00        | 750.00       | 430.14     | 0.00      | 0.00        | 319.86     | 57.4  |
| 492 Administrative Costs                          | 20,000.00     | 20,000.00    | 6,666.66   | 2,222.22  | 13,333.34   | 0.00       | 100.0 |
| 500 Engineering                                   | 60,000.00     | 60,000.00    | 9,394.95   | 0.00      | 15,760.00   | 34,845.05  | 41.9  |
| 515 Equipment                                     | 50,000.00     | 50,000.00    | 0.00       | 0.00      | 0.00        | 50,000.00  | 0.0   |
| 531 Miscellaneous                                 | 4,000.00      | 4,000.00     | 26.00      | 0.00      | 0.00        | 3,974.00   | 0.7   |
| 536 Construction                                  | 517,000.00    | 517,000.00   | 130,377.16 | 48,027.29 | 0.00        | 386,622.84 | 25.2  |
| 561 GIS System                                    | 7,500.00      | 7,500.00     | 3,644.95   | 0.00      | 3,644.95    | 210.10     | 97.2  |
| 630 Sewer Repairs                                 | 45,000.00     | 45,000.00    | 12,959.75  | 7,312.75  | 2,787.25    | 29,253.00  | 35.0  |
| Sewer Improvement Fund                            | 783,600.00    | 783,600.00   | 199,754.35 | 65,924.99 | 35,525.54   | 548,320.11 | 30.0  |

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                           | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|-------------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 402 - Sewer Improvement Fund</b> |               |              |              |            |             |              |       |
| Expenditures                              | 823,100.00    | 823,100.00   | 218,985.32   | 65,924.99  | 35,525.54   | 568,589.14   | 30.9  |
| Net Effect for Sewer Improvement Fund     | -144,100.00   | -144,100.00  | -9,758.31    | -32,169.66 | 35,525.54   | -98,816.15   | 31.4  |
| Change in Fund Balance:                   |               |              | -9,758.31    |            |             |              |       |
| <b>Fund: 500 - Water Fund</b>             |               |              |              |            |             |              |       |
| Revenues                                  |               |              |              |            |             |              |       |
| Dept: CFS Charges for services            |               |              |              |            |             |              |       |
| 154 Collections                           | 2,150,000.00  | 2,150,000.00 | 991,395.38   | 175,071.35 | 0.00        | 1,158,604.62 | 46.1  |
| 156 Taps                                  | 5,000.00      | 5,000.00     | 2,865.11     | 1,201.64   | 0.00        | 2,134.89     | 57.3  |
| 157 Bulk Water Sales                      | 50,000.00     | 50,000.00    | 29,170.52    | 9,676.06   | 0.00        | 20,829.48    | 58.3  |
| 161 Labor and Material                    | 13,000.00     | 13,000.00    | 3,740.31     | 429.00     | 0.00        | 9,259.69     | 28.8  |
| 162 On & Off                              | 4,000.00      | 4,000.00     | 2,583.64     | 345.00     | 0.00        | 1,416.36     | 64.6  |
| Charges for services                      | 2,222,000.00  | 2,222,000.00 | 1,029,754.96 | 186,723.05 | 0.00        | 1,192,245.04 | 46.3  |
| Dept: MIS Miscellaneous                   |               |              |              |            |             |              |       |
| 204 Sale of Scrap                         | 3,000.00      | 3,000.00     | 2,159.70     | 0.00       | 0.00        | 840.30       | 72.0  |
| 205 Miscellaneous Income                  | 5,000.00      | 5,000.00     | 2,556.00     | 75.00      | 0.00        | 2,444.00     | 51.1  |
| 241 Transfers Miscellaneous               | 50,000.00     | 50,000.00    | 50,000.00    | 0.00       | 0.00        | 0.00         | 100.0 |
| Miscellaneous                             | 58,000.00     | 58,000.00    | 54,715.70    | 75.00      | 0.00        | 3,284.30     | 94.3  |
| Revenues                                  | 2,280,000.00  | 2,280,000.00 | 1,084,470.66 | 186,798.05 | 0.00        | 1,195,529.34 | 47.6  |
| Expenditures                              |               |              |              |            |             |              |       |
| Dept: CPO Capital Projects Office         |               |              |              |            |             |              |       |
| 507 Maintenance Building/Grounds          | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 0.00        | 5,000.00     | 0.0   |
| 530 Office Equipment/Furn/Fixtures        | 4,000.00      | 4,000.00     | 1,818.41     | 121.38     | 0.00        | 2,181.59     | 45.5  |
| 531 Miscellaneous                         | 1,000.00      | 1,000.00     | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0   |
| Capital Projects Office                   | 10,000.00     | 10,000.00    | 1,818.41     | 121.38     | 0.00        | 8,181.59     | 18.2  |
| Dept: DCP Distribution Capital Projects   |               |              |              |            |             |              |       |
| 490 Hydrants                              | 10,000.00     | 10,000.00    | 0.00         | 0.00       | 0.00        | 10,000.00    | 0.0   |
| 500 Engineering                           | 20,000.00     | 20,000.00    | 3,550.00     | 0.00       | 750.00      | 15,700.00    | 21.5  |
| 507 Maintenance Building/Grounds          | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |
| Distribution Capital Projects             | 32,000.00     | 32,000.00    | 3,550.00     | 0.00       | 750.00      | 27,700.00    | 13.4  |
| Dept: DIS Distribution                    |               |              |              |            |             |              |       |
| 400 Wages                                 | 398,000.00    | 398,000.00   | 199,918.16   | 40,568.29  | 0.00        | 198,081.84   | 50.2  |
| 415 Public Employees Retire.System        | 56,000.00     | 56,000.00    | 26,076.36    | 5,619.92   | 0.00        | 29,923.64    | 46.6  |
| 417 FICA                                  | 6,000.00      | 6,000.00     | 2,882.96     | 584.26     | 0.00        | 3,117.04     | 48.0  |
| 418 Hospitalization                       | 124,000.00    | 124,000.00   | 61,357.08    | 10,226.18  | 10,226.18   | 52,416.74    | 57.7  |
| 419 Life Insurance                        | 900.00        | 900.00       | 336.96       | 56.16      | 56.16       | 506.88       | 43.7  |
| 420 Workers Compensation                  | 7,000.00      | 7,000.00     | 2,438.00     | 366.00     | 0.00        | 4,562.00     | 34.8  |
| 425 Natural Gas                           | 4,700.00      | 4,700.00     | 4,205.92     | 115.86     | 494.08      | 0.00         | 100.0 |
| 428 Telephone                             | 1,100.00      | 1,100.00     | 570.98       | 89.84      | 30.50       | 498.52       | 54.7  |
| 435 Property and Liability Insuran        | 6,200.00      | 6,200.00     | 0.00         | 0.00       | 0.00        | 6,200.00     | 0.0   |
| 436 Auto Insurance                        | 2,700.00      | 2,700.00     | 0.00         | 0.00       | 0.00        | 2,700.00     | 0.0   |
| 471 Education,Mtgs. & Related Exp.        | 3,000.00      | 3,000.00     | 0.00         | 0.00       | 89.00       | 2,911.00     | 3.0   |
| 472 Supplies                              | 3,000.00      | 3,000.00     | 574.61       | 0.00       | 1,160.57    | 1,264.82     | 57.8  |
| 473 Office Supplies                       | 2,300.00      | 2,300.00     | 0.00         | 0.00       | 0.00        | 2,300.00     | 0.0   |
| 484 Fuel, Autos-Equipment                 | 20,000.00     | 20,000.00    | 6,969.84     | 1,127.45   | 447.15      | 12,583.01    | 37.1  |
| 485 Maintenance, Autos                    | 3,000.00      | 3,000.00     | 1,331.73     | 0.00       | 0.00        | 1,668.27     | 44.4  |
| 486 Maintenance Equipment                 | 30,000.00     | 30,000.00    | 7,892.04     | 1,054.95   | 4,629.06    | 17,478.90    | 41.7  |
| 500 Engineering                           | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |
| 501 Computer support                      | 2,500.00      | 2,500.00     | 1,854.84     | 582.84     | 0.00        | 645.16       | 74.2  |
| 507 Maintenance Building/Grounds          | 7,500.00      | 7,500.00     | 261.79       | 0.00       | 0.00        | 7,238.21     | 3.5   |
| 510 Clothing Allowance                    | 2,500.00      | 2,500.00     | 840.65       | 0.00       | 0.00        | 1,659.35     | 33.6  |
| 515 Equipment                             | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 1,165.00    | 835.00       | 58.3  |
| 521 Meters and Related Supplies           | 20,000.00     | 20,000.00    | 22,940.00    | 0.00       | 0.00        | -2,940.00    | 114.7 |
| 529 Small tools and equipment             | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 500 - Water Fund</b>      |               |              |            |            |             |            |       |
| Expenditures                       |               |              |            |            |             |            |       |
| Dept: DIS Distribution             |               |              |            |            |             |            |       |
| 530 Office Equipment/Furn/Fixtures | 500.00        | 500.00       | 0.00       | 0.00       | 0.00        | 500.00     | 0.0   |
| 531 Miscellaneous                  | 1,500.00      | 1,500.00     | 2,105.78   | 155.28     | 180.00      | -785.78    | 152.4 |
| 538 Repair water mains             | 50,000.00     | 50,000.00    | 28,512.06  | 25,989.06  | 6,219.44    | 15,268.50  | 69.5  |
| 575 Safety Related                 | 1,200.00      | 1,200.00     | 0.00       | 0.00       | 474.60      | 725.40     | 39.6  |
| Distribution                       | 759,600.00    | 759,600.00   | 371,069.76 | 86,536.09  | 25,171.74   | 363,358.50 | 52.2  |
| Dept: MFG Manufacturing            |               |              |            |            |             |            |       |
| 400 Wages                          | 450,000.00    | 450,000.00   | 217,960.21 | 50,356.25  | 0.00        | 232,039.79 | 48.4  |
| 415 Public Employees Retire.System | 65,000.00     | 65,000.00    | 29,034.23  | 6,566.30   | 0.00        | 35,965.77  | 44.7  |
| 417 FICA                           | 6,500.00      | 6,500.00     | 3,156.62   | 729.21     | 0.00        | 3,343.38   | 48.6  |
| 418 Hospitalization                | 137,000.00    | 137,000.00   | 61,656.96  | 10,276.16  | 10,276.16   | 65,066.88  | 52.5  |
| 419 Life Insurance                 | 900.00        | 900.00       | 414.00     | 69.00      | 69.00       | 417.00     | 53.7  |
| 420 Workers Compensation           | 8,000.00      | 8,000.00     | 2,718.63   | 408.21     | 0.00        | 5,281.37   | 34.0  |
| 426 Electric                       | 150,000.00    | 150,000.00   | 108,885.91 | 23,274.12  | 0.00        | 41,114.09  | 72.6  |
| 428 Telephone                      | 3,100.00      | 3,100.00     | 1,971.60   | 264.68     | 61.00       | 1,067.40   | 65.6  |
| 429 Propane                        | 250.00        | 250.00       | 0.00       | 0.00       | 0.00        | 250.00     | 0.0   |
| 435 Property and Liability Insuran | 16,000.00     | 16,000.00    | 5,061.00   | 5,061.00   | 0.00        | 10,939.00  | 31.6  |
| 436 Auto Insurance                 | 1,600.00      | 1,600.00     | 0.00       | 0.00       | 0.00        | 1,600.00   | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 4,000.00      | 4,000.00     | 200.00     | 0.00       | 0.00        | 3,800.00   | 5.0   |
| 472 Supplies                       | 6,500.00      | 6,500.00     | 1,666.15   | 782.36     | 1,005.92    | 3,827.93   | 41.1  |
| 473 Office Supplies                | 2,000.00      | 2,000.00     | 534.14     | 499.88     | 612.86      | 853.00     | 57.4  |
| 500 Engineering                    | 4,000.00      | 4,000.00     | 0.00       | 0.00       | 0.00        | 4,000.00   | 0.0   |
| 501 Computer support               | 2,000.00      | 2,000.00     | 1,197.91   | 289.12     | 0.00        | 802.09     | 59.9  |
| 510 Clothing Allowance             | 4,000.00      | 4,000.00     | 179.59     | 0.00       | 0.00        | 3,820.41   | 4.5   |
| 515 Equipment                      | 5,000.00      | 5,000.00     | 0.00       | 0.00       | 0.00        | 5,000.00   | 0.0   |
| 517 Lab/Misc. Testing              | 24,000.00     | 24,000.00    | 5,821.00   | 727.00     | 6,708.00    | 11,471.00  | 52.2  |
| 518 Lab Supplies                   | 15,000.00     | 15,000.00    | 7,115.04   | 1,400.82   | 1,817.63    | 6,067.33   | 59.6  |
| 519 Chemicals                      | 300,000.00    | 300,000.00   | 167,494.55 | 30,883.36  | 22,866.89   | 109,638.56 | 63.5  |
| 529 Small tools and equipment      | 1,500.00      | 1,500.00     | 0.00       | 0.00       | 99.99       | 1,400.01   | 6.7   |
| 530 Office Equipment/Furn/Fixtures | 2,000.00      | 2,000.00     | 0.00       | 0.00       | 0.00        | 2,000.00   | 0.0   |
| 531 Miscellaneous                  | 2,500.00      | 2,500.00     | 1,908.90   | 1,824.88   | 1,418.14    | -827.04    | 133.1 |
| 537 EPA Fees and Permits           | 11,500.00     | 11,500.00    | 2,506.08   | 2,506.08   | 0.00        | 8,993.92   | 21.8  |
| 575 Safety Related                 | 1,500.00      | 1,500.00     | 318.20     | 0.00       | 656.40      | 525.40     | 65.0  |
| 653 Reservoir Chemicals            | 12,000.00     | 12,000.00    | 0.00       | 0.00       | 0.00        | 12,000.00  | 0.0   |
| Manufacturing                      | 1,235,850.00  | 1,235,850.00 | 619,800.72 | 135,918.43 | 45,591.99   | 570,457.29 | 53.8  |
| Dept: MTN Maintenance              |               |              |            |            |             |            |       |
| 436 Auto Insurance                 | 650.00        | 650.00       | 0.00       | 0.00       | 0.00        | 650.00     | 0.0   |
| 472 Supplies                       | 1,000.00      | 1,000.00     | 0.00       | 0.00       | 0.00        | 1,000.00   | 0.0   |
| 484 Fuel, Autos-Equipment          | 2,800.00      | 2,800.00     | 1,160.41   | 326.01     | 0.00        | 1,639.59   | 41.4  |
| 485 Maintenance, Autos             | 2,500.00      | 2,500.00     | 0.00       | 0.00       | 0.00        | 2,500.00   | 0.0   |
| 507 Maintenance Building/Grounds   | 0.00          | 0.00         | 1,682.29   | 566.98     | 1,323.00    | -3,005.29  | 0.0   |
| 520 Sludge Removal                 | 40,000.00     | 40,000.00    | 39,980.00  | 0.00       | 0.00        | 20.00      | 100.0 |
| Maintenance                        | 46,950.00     | 46,950.00    | 42,822.70  | 892.99     | 1,323.00    | 2,804.30   | 94.0  |
| Dept: OFC Office                   |               |              |            |            |             |            |       |
| 400 Wages                          | 32,000.00     | 32,000.00    | 9,033.44   | 2,084.64   | 0.00        | 22,966.56  | 28.2  |
| 404 Clerks wages                   | 58,000.00     | 58,000.00    | 31,973.49  | 6,279.38   | 0.00        | 26,026.51  | 55.1  |
| 410 Janitors Wages                 | 6,500.00      | 6,500.00     | 5,769.85   | 1,331.63   | 0.00        | 730.15     | 88.8  |
| 415 Public Employees Retire.System | 12,500.00     | 12,500.00    | 6,139.12   | 1,385.47   | 0.00        | 6,360.88   | 49.1  |
| 417 FICA                           | 1,500.00      | 1,500.00     | 642.40     | 140.60     | 0.00        | 857.60     | 42.8  |
| 418 Hospitalization                | 55,000.00     | 55,000.00    | 22,990.15  | 1,749.25   | 1,749.25    | 30,260.60  | 45.0  |
| 419 Life Insurance                 | 300.00        | 300.00       | 140.08     | 20.68      | 23.88       | 136.04     | 54.7  |
| 420 Workers Compensation           | 2,000.00      | 2,000.00     | 585.00     | 88.00      | 0.00        | 1,415.00   | 29.3  |
| 428 Telephone                      | 1,100.00      | 1,100.00     | 538.03     | 89.84      | 30.50       | 531.47     | 51.7  |
| 435 Property and Liability Insuran | 9,000.00      | 9,000.00     | 2,076.00   | 2,076.00   | 0.00        | 6,924.00   | 23.1  |
| 436 Auto Insurance                 | 800.00        | 800.00       | 0.00       | 0.00       | 0.00        | 800.00     | 0.0   |
| 462 Transfer-Miscellaneous         | 50,000.00     | 50,000.00    | 0.00       | 0.00       | 0.00        | 50,000.00  | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 200.00        | 200.00       | 40.00      | 0.00       | 0.00        | 160.00     | 20.0  |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                           | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|-------------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 500 - Water Fund</b>             |               |              |              |            |             |              |       |
| Expenditures                              |               |              |              |            |             |              |       |
| Dept: OFC Office                          |               |              |              |            |             |              |       |
| 472 Supplies                              | 100.00        | 100.00       | 49.47        | 49.47      | 0.00        | 50.53        | 49.5  |
| 473 Office Supplies                       | 4,500.00      | 4,500.00     | 2,321.54     | 922.50     | 659.09      | 1,519.37     | 66.2  |
| 483 State Audit                           | 2,000.00      | 2,000.00     | 1,290.42     | 0.00       | 0.00        | 709.58       | 64.5  |
| 484 Fuel, Autos-Equipment                 | 300.00        | 300.00       | 0.00         | 0.00       | 0.00        | 300.00       | 0.0   |
| 485 Maintenance, Autos                    | 300.00        | 300.00       | 134.80       | 0.00       | 0.00        | 165.20       | 44.9  |
| 486 Maintenance Equipment                 | 1,100.00      | 1,100.00     | 233.64       | 26.66      | 293.91      | 572.45       | 48.0  |
| 492 Administrative Costs                  | 15,000.00     | 15,000.00    | 5,000.01     | 1,666.67   | 9,999.99    | 0.00         | 100.0 |
| 501 Computer support                      | 12,000.00     | 12,000.00    | 3,520.42     | 579.27     | 0.00        | 8,479.58     | 29.3  |
| 502 Hand meter contract                   | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |
| 506 Refunds                               | 1,000.00      | 1,000.00     | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 507 Maintenance Building/Grounds          | 500.00        | 500.00       | 0.00         | 0.00       | 67.20       | 432.80       | 13.4  |
| 508 Real estate taxes                     | 500.00        | 500.00       | 0.00         | 0.00       | 0.00        | 500.00       | 0.0   |
| 510 Clothing Allowance                    | 200.00        | 200.00       | 0.00         | 0.00       | 0.00        | 200.00       | 0.0   |
| 515 Equipment                             | 200.00        | 200.00       | 0.00         | 0.00       | 0.00        | 200.00       | 0.0   |
| 528 Postage                               | 11,500.00     | 11,500.00    | 10,025.00    | 5,000.00   | 0.00        | 1,475.00     | 87.2  |
| 530 Office Equipment/Furn/Fixtures        | 300.00        | 300.00       | 0.00         | 0.00       | 0.00        | 300.00       | 0.0   |
| 531 Miscellaneous                         | 4,000.00      | 4,000.00     | 1,786.81     | 235.54     | 178.46      | 2,034.73     | 49.1  |
| 532 Labor Relations                       | 500.00        | 500.00       | 171.00       | 0.00       | 0.00        | 329.00       | 34.2  |
| 575 Safety Related                        | 500.00        | 500.00       | 66.25        | 0.00       | 0.00        | 433.75       | 13.3  |
| 584 GAAP Conversion                       | 3,200.00      | 3,200.00     | 3,219.00     | 1,304.00   | 0.00        | -19.00       | 100.6 |
| 612 Easements                             | 1,850.00      | 1,850.00     | 0.00         | 0.00       | 0.00        | 1,850.00     | 0.0   |
| 617 Leases-Equipment                      | 250.00        | 250.00       | 0.00         | 0.00       | 0.00        | 250.00       | 0.0   |
| 656 Radio Fees                            | 120.00        | 120.00       | 0.00         | 0.00       | 0.00        | 120.00       | 0.0   |
| Office                                    | 290,820.00    | 290,820.00   | 107,745.92   | 25,029.60  | 13,002.28   | 170,071.80   | 41.5  |
| Expenditures                              | 2,375,220.00  | 2,375,220.00 | 1,146,807.51 | 248,498.49 | 85,839.01   | 1,142,573.48 | 51.9  |
| Net Effect for Water Fund                 | -95,220.00    | -95,220.00   | -62,336.85   | -61,700.44 | 85,839.01   | 52,955.86    | 155.6 |
| Change in Fund Balance:                   |               |              | -62,336.85   |            |             |              |       |
| <b>Fund: 501 - Water Asset Management</b> |               |              |              |            |             |              |       |
| Revenues                                  |               |              |              |            |             |              |       |
| Dept: CFS Charges for services            |               |              |              |            |             |              |       |
| 154 Collections                           | 206,000.00    | 206,000.00   | 103,118.30   | 17,375.01  | 0.00        | 102,881.70   | 50.1  |
| Charges for services                      | 206,000.00    | 206,000.00   | 103,118.30   | 17,375.01  | 0.00        | 102,881.70   | 50.1  |
| Revenues                                  | 206,000.00    | 206,000.00   | 103,118.30   | 17,375.01  | 0.00        | 102,881.70   | 50.1  |
| Expenditures                              |               |              |              |            |             |              |       |
| Dept: WTP Water Treatment Plant           |               |              |              |            |             |              |       |
| 483 State Audit                           | 750.00        | 750.00       | 322.61       | 0.00       | 0.00        | 427.39       | 43.0  |
| 486 Maintenance Equipment                 | 75,000.00     | 75,000.00    | 4,305.43     | 1,310.00   | 865.13      | 69,829.44    | 6.9   |
| 490 Hydrants                              | 25,000.00     | 25,000.00    | 12,328.05    | 0.00       | 0.00        | 12,671.95    | 49.3  |
| 492 Administrative Costs                  | 12,000.00     | 12,000.00    | 3,999.99     | 1,333.33   | 8,000.01    | 0.00         | 100.0 |
| 500 Engineering                           | 15,000.00     | 15,000.00    | 3,870.00     | 3,870.00   | 0.00        | 11,130.00    | 25.8  |
| 507 Maintenance Building/Grounds          | 5,000.00      | 5,000.00     | 3,185.00     | 3,185.00   | 1,300.00    | 515.00       | 89.7  |
| 515 Equipment                             | 100,000.00    | 100,000.00   | 46,962.75    | 32,122.03  | 565.86      | 52,471.39    | 47.5  |
| 530 Office Equipment/Furn/Fixtures        | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 0.00        | 5,000.00     | 0.0   |
| 531 Miscellaneous                         | 10,000.00     | 10,000.00    | 1,319.66     | 276.22     | 772.67      | 7,907.67     | 20.9  |
| 536 Construction                          | 20,000.00     | 20,000.00    | 0.00         | 0.00       | 0.00        | 20,000.00    | 0.0   |
| 563 Street Valves                         | 20,000.00     | 20,000.00    | 0.00         | 0.00       | 0.00        | 20,000.00    | 0.0   |
| Water Treatment Plant                     | 287,750.00    | 287,750.00   | 76,293.49    | 42,096.58  | 11,503.67   | 199,952.84   | 30.5  |
| Expenditures                              | 287,750.00    | 287,750.00   | 76,293.49    | 42,096.58  | 11,503.67   | 199,952.84   | 30.5  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026        | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|----------------------------------------------|---------------|---------------|--------------|------------|-------------|--------------|-------|
| Net Effect for Water Asset Management        | -81,750.00    | -81,750.00    | 26,824.81    | -24,721.57 | 11,503.67   | -97,071.14   | -18.7 |
| Change in Fund Balance:                      |               |               | 26,824.81    |            |             |              |       |
| <b>Fund: 502 - Water Capital Improvement</b> |               |               |              |            |             |              |       |
| Revenues                                     |               |               |              |            |             |              |       |
| Dept: CFS Charges for services               |               |               |              |            |             |              |       |
| 154 Collections                              | 340,000.00    | 340,000.00    | 166,807.81   | 29,269.18  | 0.00        | 173,192.19   | 49.1  |
| Charges for services                         | 340,000.00    | 340,000.00    | 166,807.81   | 29,269.18  | 0.00        | 173,192.19   | 49.1  |
| Dept: IGT Intergovernmental taxes            |               |               |              |            |             |              |       |
| 142 State Grants or Aid                      | 110,000.00    | 110,000.00    | 0.00         | 0.00       | 0.00        | 110,000.00   | 0.0   |
| Intergovernmental taxes                      | 110,000.00    | 110,000.00    | 0.00         | 0.00       | 0.00        | 110,000.00   | 0.0   |
| Revenues                                     | 450,000.00    | 450,000.00    | 166,807.81   | 29,269.18  | 0.00        | 283,192.19   | 37.1  |
| Expenditures                                 |               |               |              |            |             |              |       |
| Dept: DBT Debt Payment                       |               |               |              |            |             |              |       |
| 503 Note/Loan Payment                        | 20,000.00     | 20,000.00     | 9,576.45     | 0.00       | 0.00        | 10,423.55    | 47.9  |
| Debt Payment                                 | 20,000.00     | 20,000.00     | 9,576.45     | 0.00       | 0.00        | 10,423.55    | 47.9  |
| Dept: WCI Water Capital Improvement          |               |               |              |            |             |              |       |
| 483 State Audit                              | 2,000.00      | 2,000.00      | 860.28       | 0.00       | 0.00        | 1,139.72     | 43.0  |
| 490 Hydrants                                 | 12,000.00     | 12,000.00     | 7,780.62     | 0.00       | 0.00        | 4,219.38     | 64.8  |
| 492 Administrative Costs                     | 15,000.00     | 15,000.00     | 5,000.01     | 1,666.67   | 9,999.99    | 0.00         | 100.0 |
| 500 Engineering                              | 40,000.00     | 40,000.00     | 13,577.85    | 1,166.25   | 0.00        | 26,422.15    | 33.9  |
| 515 Equipment                                | 100,000.00    | 100,000.00    | 13,421.00    | 0.00       | 7,136.54    | 79,442.46    | 20.6  |
| 536 Construction                             | 300,000.00    | 300,000.00    | 18,638.88    | 0.00       | 0.00        | 281,361.12   | 6.2   |
| 561 GIS System                               | 7,500.00      | 7,500.00      | 3,644.95     | 0.00       | 3,644.95    | 210.10       | 97.2  |
| 563 Street Valves                            | 30,000.00     | 30,000.00     | 6,189.12     | 0.00       | 965.10      | 22,845.78    | 23.8  |
| 615 Waterline Replacement                    | 4,000.00      | 4,000.00      | 7,900.00     | 7,900.00   | 3,871.18    | -7,771.18    | 294.3 |
| Water Capital Improvement                    | 510,500.00    | 510,500.00    | 77,012.71    | 10,732.92  | 25,617.76   | 407,869.53   | 20.1  |
| Expenditures                                 | 530,500.00    | 530,500.00    | 86,589.16    | 10,732.92  | 25,617.76   | 418,293.08   | 21.2  |
| Net Effect for Water Capital Improvement     | -80,500.00    | -80,500.00    | 80,218.65    | 18,536.26  | 25,617.76   | -135,100.89  | -67.8 |
| Change in Fund Balance:                      |               |               | 80,218.65    |            |             |              |       |
| <b>Fund: 600 - Electric Fund</b>             |               |               |              |            |             |              |       |
| Revenues                                     |               |               |              |            |             |              |       |
| Dept: CFS Charges for services               |               |               |              |            |             |              |       |
| 154 Collections                              | 10,500,000.00 | 10,500,000.00 | 5,146,450.85 | 771,983.40 | 0.00        | 5,353,549.15 | 49.0  |
| 161 Labor and Material                       | 15,000.00     | 15,000.00     | 41,482.26    | 5,279.94   | 0.00        | -26,482.26   | 276.5 |
| 162 On & Off                                 | 18,000.00     | 18,000.00     | 12,337.32    | 4,532.90   | 0.00        | 5,662.68     | 68.5  |
| Charges for services                         | 10,533,000.00 | 10,533,000.00 | 5,200,270.43 | 781,796.24 | 0.00        | 5,332,729.57 | 49.4  |
| Dept: IGT Intergovernmental taxes            |               |               |              |            |             |              |       |
| 142 State Grants or Aid                      | 24,000.00     | 24,000.00     | 0.00         | 0.00       | 0.00        | 24,000.00    | 0.0   |
| Intergovernmental taxes                      | 24,000.00     | 24,000.00     | 0.00         | 0.00       | 0.00        | 24,000.00    | 0.0   |
| Dept: MIS Miscellaneous                      |               |               |              |            |             |              |       |
| 200 Interest                                 | 250,000.00    | 250,000.00    | 91,411.23    | 5,138.61   | 0.00        | 158,588.77   | 36.6  |
| 201 Donations                                | 4,000.00      | 4,000.00      | 2,002.05     | 334.95     | 0.00        | 1,997.95     | 50.1  |
| 202 Rent                                     | 71,000.00     | 71,000.00     | 42,897.63    | 0.00       | 0.00        | 28,102.37    | 60.4  |
| 204 Sale of Scrap                            | 5,000.00      | 5,000.00      | 906.84       | 0.00       | 0.00        | 4,093.16     | 18.1  |
| 205 Miscellaneous Income                     | 8,000.00      | 8,000.00      | 15,265.01    | 170.00     | 0.00        | -7,265.01    | 190.8 |
| 209 Kwh Tax-Electric                         | 275,000.00    | 275,000.00    | 132,254.72   | 27,844.65  | 90,000.00   | 52,745.28    | 80.8  |
| 211 Insurance/Fema Settlement                | 107,000.00    | 107,000.00    | 0.00         | 0.00       | 0.00        | 107,000.00   | 0.0   |
| Miscellaneous                                | 720,000.00    | 720,000.00    | 284,737.48   | 33,488.21  | 90,000.00   | 345,262.52   | 52.0  |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                         | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|-----------------------------------------|---------------|---------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 600 - Electric Fund</b>        |               |               |              |            |             |              |       |
| Revenues                                | 11,277,000.00 | 11,277,000.00 | 5,485,007.91 | 815,284.45 | 90,000.00   | 5,701,992.09 | 49.4  |
| Expenditures                            |               |               |              |            |             |              |       |
| Dept: CAP Capital Projects              |               |               |              |            |             |              |       |
| 515 Equipment                           | 25,000.00     | 25,000.00     | 0.00         | 0.00       | 0.00        | 25,000.00    | 0.0   |
| Capital Projects                        | 25,000.00     | 25,000.00     | 0.00         | 0.00       | 0.00        | 25,000.00    | 0.0   |
| Dept: CPO Capital Projects Office       |               |               |              |            |             |              |       |
| 507 Maintenance Building/Grounds        | 15,000.00     | 15,000.00     | 0.00         | 0.00       | 0.00        | 15,000.00    | 0.0   |
| 530 Office Equipment/Furn/Fixtures      | 5,000.00      | 5,000.00      | 3,921.56     | 485.49     | 0.00        | 1,078.44     | 78.4  |
| 531 Miscellaneous                       | 1,000.00      | 1,000.00      | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0   |
| Capital Projects Office                 | 21,000.00     | 21,000.00     | 3,921.56     | 485.49     | 0.00        | 17,078.44    | 18.7  |
| Dept: DCP Distribution Capital Projects |               |               |              |            |             |              |       |
| 500 Engineering                         | 540,000.00    | 540,000.00    | 0.00         | 0.00       | 8,759.66    | 531,240.34   | 1.6   |
| 507 Maintenance Building/Grounds        | 200,000.00    | 200,000.00    | 0.00         | 0.00       | 0.00        | 200,000.00   | 0.0   |
| 515 Equipment                           | 70,000.00     | 70,000.00     | 0.00         | 0.00       | 0.00        | 70,000.00    | 0.0   |
| 521 Meters and Related Supplies         | 25,000.00     | 25,000.00     | 0.00         | 0.00       | 0.00        | 25,000.00    | 0.0   |
| 539 Traffic Signals                     | 150,000.00    | 150,000.00    | 22,847.92    | 0.00       | 44,250.00   | 82,902.08    | 44.7  |
| 553 Street Lighting                     | 25,000.00     | 25,000.00     | 53.64        | 0.00       | 13,918.00   | 11,028.36    | 55.9  |
| 571 Reclosing Relays                    | 10,000.00     | 10,000.00     | 0.00         | 0.00       | 0.00        | 10,000.00    | 0.0   |
| 572 System Upgrades                     | 100,000.00    | 100,000.00    | 2,400.00     | 0.00       | 52,228.75   | 45,371.25    | 54.6  |
| 582 SCADA System                        | 25,000.00     | 25,000.00     | 26,644.00    | 26,644.00  | 0.00        | -1,644.00    | 106.6 |
| 611 North Side Sub Station              | 30,000.00     | 30,000.00     | 10,428.00    | 0.00       | 0.00        | 19,572.00    | 34.8  |
| 654 George Hawk Substation              | 30,000.00     | 30,000.00     | 0.00         | 0.00       | 0.00        | 30,000.00    | 0.0   |
| Distribution Capital Projects           | 1,205,000.00  | 1,205,000.00  | 62,373.56    | 26,644.00  | 119,156.41  | 1,023,470.03 | 15.1  |
| Dept: DIS Distribution                  |               |               |              |            |             |              |       |
| 400 Wages                               | 660,000.00    | 660,000.00    | 276,903.85   | 52,405.45  | 0.00        | 383,096.15   | 42.0  |
| 415 Public Employees Retire.System      | 94,000.00     | 94,000.00     | 36,161.31    | 7,329.39   | 0.00        | 57,838.69    | 38.5  |
| 417 FICA                                | 8,700.00      | 8,700.00      | 4,007.59     | 758.13     | 0.00        | 4,692.41     | 46.1  |
| 418 Hospitalization                     | 152,000.00    | 152,000.00    | 66,216.12    | 9,901.32   | 9,901.32    | 75,882.56    | 50.1  |
| 419 Life Insurance                      | 1,500.00      | 1,500.00      | 471.60       | 80.40      | 80.40       | 948.00       | 36.8  |
| 420 Workers Compensation                | 11,000.00     | 11,000.00     | 3,817.00     | 573.00     | 0.00        | 7,183.00     | 34.7  |
| 427 Water and Sewer                     | 3,000.00      | 3,000.00      | 440.45       | 143.93     | 650.31      | 1,909.24     | 36.4  |
| 428 Telephone                           | 4,000.00      | 4,000.00      | 2,766.56     | 368.96     | 121.98      | 1,111.46     | 72.2  |
| 429 Propane                             | 500.00        | 500.00        | 0.00         | 0.00       | 0.00        | 500.00       | 0.0   |
| 435 Property and Liability Insuran      | 24,000.00     | 24,000.00     | 0.00         | 0.00       | 0.00        | 24,000.00    | 0.0   |
| 436 Auto Insurance                      | 5,000.00      | 5,000.00      | 287.00       | 0.00       | 0.00        | 4,713.00     | 5.7   |
| 471 Education,Mtgs. & Related Exp.      | 4,000.00      | 4,000.00      | 0.00         | 0.00       | 275.00      | 3,725.00     | 6.9   |
| 472 Supplies                            | 4,000.00      | 4,000.00      | 0.00         | 0.00       | 0.00        | 4,000.00     | 0.0   |
| 473 Office Supplies                     | 500.00        | 500.00        | 396.01       | 96.01      | 0.00        | 103.99       | 79.2  |
| 484 Fuel, Autos-Equipment               | 15,000.00     | 15,000.00     | 8,164.07     | 1,783.25   | 0.00        | 6,835.93     | 54.4  |
| 485 Maintenance, Autos                  | 7,000.00      | 7,000.00      | 1,558.61     | 71.23      | 185.84      | 5,255.55     | 24.9  |
| 486 Maintenance Equipment               | 50,000.00     | 50,000.00     | 12,299.58    | 1,426.96   | 7,990.78    | 29,709.64    | 40.6  |
| 500 Engineering                         | 20,000.00     | 20,000.00     | 9,387.90     | 6,208.80   | 9,445.60    | 1,166.50     | 94.2  |
| 501 Computer support                    | 6,000.00      | 6,000.00      | 205.44       | 0.00       | 263.80      | 5,530.76     | 7.8   |
| 507 Maintenance Building/Grounds        | 3,000.00      | 3,000.00      | 1,174.53     | 551.53     | 0.00        | 1,825.47     | 39.2  |
| 510 Clothing Allowance                  | 5,000.00      | 5,000.00      | 0.00         | 0.00       | 0.00        | 5,000.00     | 0.0   |
| 512 Tree trimming/removal               | 45,000.00     | 45,000.00     | 2,450.00     | 0.00       | 4,150.00    | 38,400.00    | 14.7  |
| 515 Equipment                           | 5,000.00      | 5,000.00      | 19,202.71    | 85.21      | 0.00        | -14,202.71   | 384.1 |
| 517 Lab/Misc. Testing                   | 20,000.00     | 20,000.00     | 13,017.25    | 0.00       | 0.00        | 6,982.75     | 65.1  |
| 521 Meters and Related Supplies         | 40,000.00     | 40,000.00     | 15,728.45    | 0.00       | 218.00      | 24,053.55    | 39.9  |
| 527 Transformers, Pad Mount             | 100,000.00    | 100,000.00    | 28,687.89    | 0.00       | 0.00        | 71,312.11    | 28.7  |
| 529 Small tools and equipment           | 15,000.00     | 15,000.00     | 14,919.54    | 7,699.00   | 365.94      | -285.48      | 101.9 |
| 530 Office Equipment/Furn/Fixtures      | 6,000.00      | 6,000.00      | 0.00         | 0.00       | 0.00        | 6,000.00     | 0.0   |
| 531 Miscellaneous                       | 12,000.00     | 12,000.00     | 4,830.73     | 500.50     | 600.00      | 6,569.27     | 45.3  |
| 539 Traffic Signals                     | 7,000.00      | 7,000.00      | 5,460.30     | 10.05      | 1,933.70    | -394.00      | 105.6 |
| 542 Utility Poles                       | 50,000.00     | 50,000.00     | 0.00         | 0.00       | 0.00        | 50,000.00    | 0.0   |
| 543 Maintenance substation              | 25,000.00     | 25,000.00     | 5,862.00     | 0.00       | 0.00        | 19,138.00    | 23.4  |
| 550 Overhead distribution supplies      | 75,000.00     | 75,000.00     | 8,443.20     | 0.00       | 13,283.65   | 53,273.15    | 29.0  |

## REVENUE/EXPENDITURE REPORT

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                    | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal     | % Bud |
|------------------------------------|---------------|---------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 600 - Electric Fund</b>   |               |               |              |            |             |              |       |
| Expenditures                       |               |               |              |            |             |              |       |
| Dept: DIS Distribution             |               |               |              |            |             |              |       |
| 551 Underground Distrib. Supplies  | 50,000.00     | 50,000.00     | 4,068.09     | 168.15     | 6,145.96    | 39,785.95    | 20.4  |
| 552 Transformers, Pole Mount       | 75,000.00     | 75,000.00     | 0.00         | 0.00       | 0.00        | 75,000.00    | 0.0   |
| 553 Street Lighting                | 7,500.00      | 7,500.00      | 2,390.26     | 297.46     | 2,000.00    | 3,109.74     | 58.5  |
| 554 Security Lighting              | 5,000.00      | 5,000.00      | 4,460.00     | 0.00       | 189.36      | 350.64       | 93.0  |
| 575 Safety Related                 | 20,000.00     | 20,000.00     | 7,308.90     | 4,154.48   | 264.20      | 12,426.90    | 37.9  |
| Distribution                       | 1,635,700.00  | 1,635,700.00  | 561,086.94   | 94,613.21  | 58,065.84   | 1,016,547.22 | 37.9  |
| Dept: MFG Manufacturing            |               |               |              |            |             |              |       |
| 425 Natural Gas                    | 8,500.00      | 8,500.00      | 7,589.71     | 199.00     | 1,670.92    | -760.63      | 108.9 |
| 427 Water and Sewer                | 0.00          | 0.00          | 353.94       | 58.99      | 146.06      | -500.00      | 0.0   |
| 428 Telephone                      | 300.00        | 300.00        | 96.80        | 19.36      | 121.98      | 81.22        | 72.9  |
| 435 Property and Liability Insuran | 25,000.00     | 25,000.00     | 0.00         | 0.00       | 0.00        | 25,000.00    | 0.0   |
| 500 Engineering                    | 7,500.00      | 7,500.00      | 14,426.50    | 0.00       | 3,109.50    | -10,036.00   | 233.8 |
| 501 Computer support               | 5,000.00      | 5,000.00      | 559.66       | 0.00       | 0.00        | 4,440.34     | 11.2  |
| 515 Equipment                      | 2,000.00      | 2,000.00      | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |
| 517 Lab/Misc. Testing              | 7,000.00      | 7,000.00      | 208.11       | 0.00       | 0.00        | 6,791.89     | 3.0   |
| 523 Purchase power                 | 10,500,000.00 | 10,500,000.00 | 4,560,740.24 | 733,910.42 | 824,889.48  | 5,114,370.28 | 51.3  |
| 524 EPA Assessments                | 1,500.00      | 1,500.00      | 0.00         | 0.00       | 0.00        | 1,500.00     | 0.0   |
| 526 Diesel Fuel                    | 70,000.00     | 70,000.00     | 28,083.52    | 18,413.58  | 22,333.85   | 19,582.63    | 72.0  |
| 531 Miscellaneous                  | 1,200.00      | 1,200.00      | 0.00         | 0.00       | 0.00        | 1,200.00     | 0.0   |
| 537 EPA Fees and Permits           | 15,000.00     | 15,000.00     | 2,337.50     | 330.00     | 0.00        | 12,662.50    | 15.6  |
| 575 Safety Related                 | 500.00        | 500.00        | 60.00        | 30.00      | 740.00      | -300.00      | 160.0 |
| 617 Leases-Equipment               | 1,000.00      | 1,000.00      | 386.05       | 0.00       | 513.95      | 100.00       | 90.0  |
| Manufacturing                      | 10,644,500.00 | 10,644,500.00 | 4,614,842.03 | 752,961.35 | 853,525.74  | 5,176,132.23 | 51.4  |
| Dept: MTN Maintenance              |               |               |              |            |             |              |       |
| 486 Maintenance Equipment          | 50,000.00     | 50,000.00     | 4,288.43     | 0.00       | 3,400.00    | 42,311.57    | 15.4  |
| 575 Safety Related                 | 0.00          | 0.00          | 800.00       | 0.00       | 0.00        | -800.00      | 0.0   |
| Maintenance                        | 50,000.00     | 50,000.00     | 5,088.43     | 0.00       | 3,400.00    | 41,511.57    | 17.0  |
| Dept: OFC Office                   |               |               |              |            |             |              |       |
| 400 Wages                          | 75,000.00     | 75,000.00     | 34,025.27    | 7,842.37   | 0.00        | 40,974.73    | 45.4  |
| 404 Clerks wages                   | 140,000.00    | 140,000.00    | 69,571.60    | 13,548.89  | 0.00        | 70,428.40    | 49.7  |
| 410 Janitors Wages                 | 18,000.00     | 18,000.00     | 12,462.55    | 2,875.82   | 0.00        | 5,537.45     | 69.2  |
| 415 Public Employees Retire.System | 32,000.00     | 32,000.00     | 15,410.46    | 3,450.34   | 0.00        | 16,589.54    | 48.2  |
| 417 FICA                           | 4,000.00      | 4,000.00      | 1,720.31     | 346.04     | 0.00        | 2,279.69     | 43.0  |
| 418 Hospitalization                | 62,000.00     | 62,000.00     | 37,483.89    | 9,995.71   | 9,995.71    | 14,520.40    | 76.6  |
| 419 Life Insurance                 | 400.00        | 400.00        | 170.16       | 6.36       | 18.36       | 211.48       | 47.1  |
| 420 Workers Compensation           | 4,500.00      | 4,500.00      | 1,628.00     | 244.00     | 0.00        | 2,872.00     | 36.2  |
| 428 Telephone                      | 2,100.00      | 2,100.00      | 1,096.06     | 179.68     | 61.00       | 942.94       | 55.1  |
| 435 Property and Liability Insuran | 14,000.00     | 14,000.00     | 4,152.00     | 4,152.00   | 0.00        | 9,848.00     | 29.7  |
| 436 Auto Insurance                 | 800.00        | 800.00        | 0.00         | 0.00       | 0.00        | 800.00       | 0.0   |
| 471 Education,Mtgs. & Related Exp. | 1,200.00      | 1,200.00      | 0.00         | 0.00       | 0.00        | 1,200.00     | 0.0   |
| 472 Supplies                       | 300.00        | 300.00        | 0.00         | 0.00       | 100.00      | 200.00       | 33.3  |
| 473 Office Supplies                | 9,500.00      | 9,500.00      | 4,728.97     | 1,845.00   | 1,524.95    | 3,246.08     | 65.8  |
| 483 State Audit                    | 12,000.00     | 12,000.00     | 7,742.49     | 0.00       | 0.00        | 4,257.51     | 64.5  |
| 484 Fuel, Autos-Equipment          | 200.00        | 200.00        | 0.00         | 0.00       | 0.00        | 200.00       | 0.0   |
| 485 Maintenance, Autos             | 500.00        | 500.00        | 0.00         | 0.00       | 0.00        | 500.00       | 0.0   |
| 486 Maintenance Equipment          | 2,500.00      | 2,500.00      | 16.33        | 16.33      | 782.01      | 1,701.66     | 31.9  |
| 492 Administrative Costs           | 395,000.00    | 395,000.00    | 131,666.67   | 43,888.89  | 263,333.33  | 0.00         | 100.0 |
| 500 Engineering                    | 1,000.00      | 1,000.00      | 0.00         | 0.00       | 0.00        | 1,000.00     | 0.0   |
| 501 Computer support               | 20,000.00     | 20,000.00     | 9,622.52     | 3,138.31   | 0.00        | 10,377.48    | 48.1  |
| 502 Hand meter contract            | 4,000.00      | 4,000.00      | 0.00         | 0.00       | 0.00        | 4,000.00     | 0.0   |
| 506 Refunds                        | 10,000.00     | 10,000.00     | 909.89       | 154.94     | 0.00        | 9,090.11     | 9.1   |
| 507 Maintenance Building/Grounds   | 1,000.00      | 1,000.00      | 0.00         | 0.00       | 300.00      | 700.00       | 30.0  |
| 508 Real estate taxes              | 4,300.00      | 4,300.00      | 3,875.38     | 0.00       | 0.00        | 424.62       | 90.1  |
| 510 Clothing Allowance             | 500.00        | 500.00        | 0.00         | 0.00       | 0.00        | 500.00       | 0.0   |
| 515 Equipment                      | 500.00        | 500.00        | 0.00         | 0.00       | 0.00        | 500.00       | 0.0   |
| 528 Postage                        | 24,000.00     | 24,000.00     | 20,050.00    | 10,000.00  | 0.00        | 3,950.00     | 83.5  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026          | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH    | Encumb. YTD  | UnencBal      | % Bud    |
|------------------------------------------------|---------------|---------------|--------------|-------------|--------------|---------------|----------|
| <b>Fund: 600 - Electric Fund</b>               |               |               |              |             |              |               |          |
| Expenditures                                   |               |               |              |             |              |               |          |
| Dept: OFC Office                               |               |               |              |             |              |               |          |
| 530 Office Equipment/Furn/Fixtures             | 5,000.00      | 5,000.00      | 200.00       | 0.00        | 80.00        | 4,720.00      | 5.6      |
| 531 Miscellaneous                              | 18,000.00     | 18,000.00     | 12,853.77    | 1,143.93    | 2,278.25     | 2,867.98      | 84.1     |
| 532 Labor Relations                            | 2,500.00      | 2,500.00      | 142.00       | 0.00        | 0.00         | 2,358.00      | 5.7      |
| 544 Shade Tree Collection                      | 4,200.00      | 4,200.00      | 2,015.10     | 334.05      | 2,184.90     | 0.00          | 100.0    |
| 564 Service Vehicle                            | 40,000.00     | 40,000.00     | 30,331.75    | 0.00        | 0.00         | 9,668.25      | 75.8     |
| 575 Safety Related                             | 200.00        | 200.00        | 132.50       | 0.00        | 0.00         | 67.50         | 66.3     |
| 576 Electric Dues/Professional Ser             | 40,000.00     | 40,000.00     | 988.00       | 0.00        | 0.00         | 39,012.00     | 2.5      |
| 584 GAAP Conversion                            | 6,000.00      | 6,000.00      | 5,665.00     | 2,294.00    | 0.00         | 335.00        | 94.4     |
| 617 Leases-Equipment                           | 600.00        | 600.00        | 285.48       | 0.00        | 380.08       | -65.56        | 110.9    |
| 622 Electric Kwh Tax                           | 40,000.00     | 40,000.00     | 15,657.20    | 2,205.20    | 0.00         | 24,342.80     | 39.1     |
| 656 Radio Fees                                 | 120.00        | 120.00        | 0.00         | 0.00        | 0.00         | 120.00        | 0.0      |
| Office                                         | 995,920.00    | 995,920.00    | 424,603.35   | 107,661.86  | 281,038.59   | 290,278.06    | 70.9     |
| Expenditures                                   | 14,577,120.00 | 14,577,120.00 | 5,671,915.87 | 982,365.91  | 1,315,186.58 | 7,590,017.55  | 47.9     |
| Net Effect for Electric Fund                   | -3,300,120.00 | -3,300,120.00 | -186,907.96  | -167,081.46 | 1,405,186.58 | -1,888,025.46 | 42.8     |
| Change in Fund Balance:                        |               |               | -186,907.96  |             |              |               |          |
| <b>Fund: 601 - Light Customer Deposit Fund</b> |               |               |              |             |              |               |          |
| Revenues                                       |               |               |              |             |              |               |          |
| Dept: CFS Charges for services                 |               |               |              |             |              |               |          |
| 165 Deposits                                   | 85,000.00     | 0.00          | 65,000.00    | 13,400.00   | 0.00         | -65,000.00    | 0.0      |
| Charges for services                           | 85,000.00     | 0.00          | 65,000.00    | 13,400.00   | 0.00         | -65,000.00    | 0.0      |
| Dept: MIS Miscellaneous                        |               |               |              |             |              |               |          |
| 200 Interest                                   | 200.00        | 200.00        | 0.00         | 0.00        | 0.00         | 200.00        | 0.0      |
| Miscellaneous                                  | 200.00        | 200.00        | 0.00         | 0.00        | 0.00         | 200.00        | 0.0      |
| Revenues                                       | 85,200.00     | 200.00        | 65,000.00    | 13,400.00   | 0.00         | -64,800.00    | 32,500.0 |
| Expenditures                                   |               |               |              |             |              |               |          |
| Dept: LCD Light Customer Deposit               |               |               |              |             |              |               |          |
| 506 Refunds                                    | 110,000.00    | 110,000.00    | 42,138.93    | 11,850.00   | 0.00         | 67,861.07     | 38.3     |
| Light Customer Deposit                         | 110,000.00    | 110,000.00    | 42,138.93    | 11,850.00   | 0.00         | 67,861.07     | 38.3     |
| Expenditures                                   | 110,000.00    | 110,000.00    | 42,138.93    | 11,850.00   | 0.00         | 67,861.07     | 38.3     |
| Net Effect for Light Customer Deposit Fund     | -24,800.00    | -109,800.00   | 22,861.07    | 1,550.00    | 0.00         | -132,661.07   | -20.8    |
| Change in Fund Balance:                        |               |               | 22,861.07    |             |              |               |          |
| <b>Fund: 700 - Police Pension Fund</b>         |               |               |              |             |              |               |          |
| Revenues                                       |               |               |              |             |              |               |          |
| Dept: IGT Intergovernmental taxes              |               |               |              |             |              |               |          |
| 128 Property tax rollback                      | 6,700.00      | 6,700.00      | 3,687.13     | 0.00        | 0.00         | 3,012.87      | 55.0     |
| Intergovernmental taxes                        | 6,700.00      | 6,700.00      | 3,687.13     | 0.00        | 0.00         | 3,012.87      | 55.0     |
| Dept: LTX Local Taxes                          |               |               |              |             |              |               |          |
| 111 REAL ESTATE TAXES                          | 46,000.00     | 46,000.00     | 27,983.46    | 0.00        | 0.00         | 18,016.54     | 60.8     |
| 112 PERSONAL PROPERTY TAX                      | 1,400.00      | 1,400.00      | 568.88       | 0.00        | 0.00         | 831.12        | 40.6     |
| 113 Manufactured Home Tax                      | 100.00        | 100.00        | 59.09        | 0.00        | 0.00         | 40.91         | 59.1     |
| Local Taxes                                    | 47,500.00     | 47,500.00     | 28,611.43    | 0.00        | 0.00         | 18,888.57     | 60.2     |
| Dept: TRS Transfers                            |               |               |              |             |              |               |          |
| 244 Transfer General Fund                      | 200,000.00    | 200,000.00    | 98,000.00    | 17,000.00   | 0.00         | 102,000.00    | 49.0     |
| Transfers                                      | 200,000.00    | 200,000.00    | 98,000.00    | 17,000.00   | 0.00         | 102,000.00    | 49.0     |

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City of Shelby

For the Period: 1/1/2026 to 6/30/2026

|                                          | Original Bud. | Amended Bud. | YTD Actual | CURR MTH   | Encumb. YTD | UnencBal   | % Bud  |
|------------------------------------------|---------------|--------------|------------|------------|-------------|------------|--------|
| <b>Fund: 700 - Police Pension Fund</b>   |               |              |            |            |             |            |        |
| Revenues                                 | 254,200.00    | 254,200.00   | 130,298.56 | 17,000.00  | 0.00        | 123,901.44 | 51.3   |
| Expenditures                             |               |              |            |            |             |            |        |
| Dept: PPF Police Pension Fund            |               |              |            |            |             |            |        |
| 416 Policemen and Firemen Pension        | 310,000.00    | 310,000.00   | 122,527.65 | 28,327.78  | 0.00        | 187,472.35 | 39.5   |
| 441 Auditor Fees                         | 800.00        | 800.00       | 811.04     | 0.00       | 0.00        | -11.04     | 101.4  |
| 443 DRETAC Fees                          | 300.00        | 300.00       | 191.54     | 0.00       | 0.00        | 108.46     | 63.8   |
| Police Pension Fund                      | 311,100.00    | 311,100.00   | 123,530.23 | 28,327.78  | 0.00        | 187,569.77 | 39.7   |
| Expenditures                             | 311,100.00    | 311,100.00   | 123,530.23 | 28,327.78  | 0.00        | 187,569.77 | 39.7   |
| Net Effect for Police Pension Fund       | -56,900.00    | -56,900.00   | 6,768.33   | -11,327.78 | 0.00        | -63,668.33 | -11.9  |
| Change in Fund Balance:                  |               |              | 6,768.33   |            |             |            |        |
| <b>Fund: 701 - Fire Pension Fund</b>     |               |              |            |            |             |            |        |
| Revenues                                 |               |              |            |            |             |            |        |
| Dept: IGT Intergovernmental taxes        |               |              |            |            |             |            |        |
| 128 Property tax rollback                | 6,700.00      | 6,700.00     | 3,687.13   | 0.00       | 0.00        | 3,012.87   | 55.0   |
| Intergovernmental taxes                  | 6,700.00      | 6,700.00     | 3,687.13   | 0.00       | 0.00        | 3,012.87   | 55.0   |
| Dept: LTX Local Taxes                    |               |              |            |            |             |            |        |
| 111 REAL ESTATE TAXES                    | 46,000.00     | 46,000.00    | 27,983.46  | 0.00       | 0.00        | 18,016.54  | 60.8   |
| 112 PERSONAL PROPERTY TAX                | 1,400.00      | 1,400.00     | 568.88     | 0.00       | 0.00        | 831.12     | 40.6   |
| 113 Manufactured Home Tax                | 100.00        | 100.00       | 59.09      | 0.00       | 0.00        | 40.91      | 59.1   |
| Local Taxes                              | 47,500.00     | 47,500.00    | 28,611.43  | 0.00       | 0.00        | 18,888.57  | 60.2   |
| Dept: TRS Transfers                      |               |              |            |            |             |            |        |
| 244 Transfer General Fund                | 340,000.00    | 340,000.00   | 184,000.00 | 26,000.00  | 0.00        | 156,000.00 | 54.1   |
| Transfers                                | 340,000.00    | 340,000.00   | 184,000.00 | 26,000.00  | 0.00        | 156,000.00 | 54.1   |
| Revenues                                 | 394,200.00    | 394,200.00   | 216,298.56 | 26,000.00  | 0.00        | 177,901.44 | 54.9   |
| Expenditures                             |               |              |            |            |             |            |        |
| Dept: FPF Fire Pension Fund              |               |              |            |            |             |            |        |
| 416 Policemen and Firemen Pension        | 400,000.00    | 400,000.00   | 196,397.31 | 44,194.39  | 0.00        | 203,602.69 | 49.1   |
| 441 Auditor Fees                         | 800.00        | 800.00       | 811.04     | 0.00       | 0.00        | -11.04     | 101.4  |
| 443 DRETAC Fees                          | 300.00        | 300.00       | 191.54     | 0.00       | 0.00        | 108.46     | 63.8   |
| Fire Pension Fund                        | 401,100.00    | 401,100.00   | 197,399.89 | 44,194.39  | 0.00        | 203,700.11 | 49.2   |
| Expenditures                             | 401,100.00    | 401,100.00   | 197,399.89 | 44,194.39  | 0.00        | 203,700.11 | 49.2   |
| Net Effect for Fire Pension Fund         | -6,900.00     | -6,900.00    | 18,898.67  | -18,194.39 | 0.00        | -25,798.67 | -273.9 |
| Change in Fund Balance:                  |               |              | 18,898.67  |            |             |            |        |
| <b>Fund: 702 - Police Equipment Fund</b> |               |              |            |            |             |            |        |
| Revenues                                 |               |              |            |            |             |            |        |
| Dept: MIS Miscellaneous                  |               |              |            |            |             |            |        |
| 201 Donations                            | 100.00        | 100.00       | 100.00     | 100.00     | 0.00        | 0.00       | 100.0  |
| 205 Miscellaneous Income                 | 500.00        | 500.00       | 0.00       | 0.00       | 0.00        | 500.00     | 0.0    |
| 206 Work release                         | 500.00        | 500.00       | 0.00       | 0.00       | 0.00        | 500.00     | 0.0    |
| 207 Police Reports                       | 100.00        | 100.00       | 9.25       | 1.85       | 0.00        | 90.75      | 9.3    |
| Miscellaneous                            | 1,200.00      | 1,200.00     | 109.25     | 101.85     | 0.00        | 1,090.75   | 9.1    |
| Dept: TRS Transfers                      |               |              |            |            |             |            |        |
| 244 Transfer General Fund                | 30,000.00     | 30,000.00    | 30,000.00  | 0.00       | 0.00        | 0.00       | 100.0  |
| Transfers                                | 30,000.00     | 30,000.00    | 30,000.00  | 0.00       | 0.00        | 0.00       | 100.0  |

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City of Shelby

| For the Period: 1/1/2026 to 6/30/2026    | Original Bud. | Amended Bud. | YTD Actual | CURR MTH  | Encumb. YTD | UnencBal    | % Bud |
|------------------------------------------|---------------|--------------|------------|-----------|-------------|-------------|-------|
| <b>Fund: 702 - Police Equipment Fund</b> |               |              |            |           |             |             |       |
| Revenues                                 | 31,200.00     | 31,200.00    | 30,109.25  | 101.85    | 0.00        | 1,090.75    | 96.5  |
| Expenditures                             |               |              |            |           |             |             |       |
| Dept: PEF Police Equipment Fund          |               |              |            |           |             |             |       |
| 510 Clothing Allowance                   | 25,000.00     | 25,000.00    | 22,005.00  | 0.00      | 0.00        | 2,995.00    | 88.0  |
| 515 Equipment                            | 55,000.00     | 55,000.00    | 14,839.08  | 0.00      | 0.00        | 40,160.92   | 27.0  |
| 531 Miscellaneous                        | 5,000.00      | 5,000.00     | 4,641.00   | 0.00      | 0.00        | 359.00      | 92.8  |
| Police Equipment Fund                    | 85,000.00     | 85,000.00    | 41,485.08  | 0.00      | 0.00        | 43,514.92   | 48.8  |
| Expenditures                             | 85,000.00     | 85,000.00    | 41,485.08  | 0.00      | 0.00        | 43,514.92   | 48.8  |
| Net Effect for Police Equipment Fund     | -53,800.00    | -53,800.00   | -11,375.83 | 101.85    | 0.00        | -42,424.17  | 21.1  |
| Change in Fund Balance:                  |               |              | -11,375.83 |           |             |             |       |
| <b>Fund: 703 - Fire Equipment Fund</b>   |               |              |            |           |             |             |       |
| Revenues                                 |               |              |            |           |             |             |       |
| Dept: CFS Charges for services           |               |              |            |           |             |             |       |
| 159 Other services                       | 200,000.00    | 200,000.00   | 66,306.25  | 0.00      | 0.00        | 133,693.75  | 33.2  |
| Charges for services                     | 200,000.00    | 200,000.00   | 66,306.25  | 0.00      | 0.00        | 133,693.75  | 33.2  |
| Dept: IGT Intergovernmental taxes        |               |              |            |           |             |             |       |
| 142 State Grants or Aid                  | 0.00          | 0.00         | 18,886.75  | 14,737.00 | 0.00        | -18,886.75  | 0.0   |
| Intergovernmental taxes                  | 0.00          | 0.00         | 18,886.75  | 14,737.00 | 0.00        | -18,886.75  | 0.0   |
| Dept: MIS Miscellaneous                  |               |              |            |           |             |             |       |
| 201 Donations                            | 2,000.00      | 2,000.00     | 0.00       | 0.00      | 0.00        | 2,000.00    | 0.0   |
| 205 Miscellaneous Income                 | 10,000.00     | 10,000.00    | 943.00     | 140.00    | 0.00        | 9,057.00    | 9.4   |
| Miscellaneous                            | 12,000.00     | 12,000.00    | 943.00     | 140.00    | 0.00        | 11,057.00   | 7.9   |
| Revenues                                 | 212,000.00    | 212,000.00   | 86,136.00  | 14,877.00 | 0.00        | 125,864.00  | 40.6  |
| Expenditures                             |               |              |            |           |             |             |       |
| Dept: DBT Debt Payment                   |               |              |            |           |             |             |       |
| 503 Note/Loan Payment                    | 32,000.00     | 32,000.00    | 0.00       | 0.00      | 0.00        | 32,000.00   | 0.0   |
| 505 Interest Expense                     | 1,000.00      | 1,000.00     | 0.00       | 0.00      | 0.00        | 1,000.00    | 0.0   |
| Debt Payment                             | 33,000.00     | 33,000.00    | 0.00       | 0.00      | 0.00        | 33,000.00   | 0.0   |
| Dept: FEF Fire Equipment Fund            |               |              |            |           |             |             |       |
| 486 Maintenance Equipment                | 55,000.00     | 55,000.00    | 13,201.69  | 1,144.62  | 8,475.76    | 33,322.55   | 39.4  |
| 492 Administrative Costs                 | 8,000.00      | 8,000.00     | 2,666.67   | 888.89    | 5,333.33    | 0.00        | 100.0 |
| 507 Maintenance Building/Grounds         | 20,000.00     | 20,000.00    | 13,049.17  | 2,207.89  | 1,631.34    | 5,319.49    | 73.4  |
| 510 Clothing Allowance                   | 20,000.00     | 20,000.00    | 17,482.00  | 0.00      | 62.00       | 2,456.00    | 87.7  |
| 515 Equipment                            | 80,000.00     | 80,000.00    | 19,441.04  | 1,545.34  | 16,482.20   | 44,076.76   | 44.9  |
| 531 Miscellaneous                        | 25,000.00     | 25,000.00    | 9,013.56   | 1,494.84  | 7,365.89    | 8,620.55    | 65.5  |
| 595 Fire Truck                           | 100,000.00    | 100,000.00   | 0.00       | 0.00      | 0.00        | 100,000.00  | 0.0   |
| Fire Equipment Fund                      | 308,000.00    | 308,000.00   | 74,854.13  | 7,281.58  | 39,350.52   | 193,795.35  | 37.1  |
| Expenditures                             | 341,000.00    | 341,000.00   | 74,854.13  | 7,281.58  | 39,350.52   | 226,795.35  | 33.5  |
| Net Effect for Fire Equipment Fund       | -129,000.00   | -129,000.00  | 11,281.87  | 7,595.42  | 39,350.52   | -100,931.35 | 21.8  |
| Change in Fund Balance:                  |               |              | 11,281.87  |           |             |             |       |
| <b>Fund: 705 - Shade Tree Trust Fund</b> |               |              |            |           |             |             |       |
| Revenues                                 |               |              |            |           |             |             |       |
| Dept: OFI Other finances                 |               |              |            |           |             |             |       |
| 201 Donations                            | 300.00        | 300.00       | 0.00       | 0.00      | 0.00        | 300.00      | 0.0   |
| 205 Miscellaneous Income                 | 4,100.00      | 4,100.00     | 2,015.10   | 334.05    | 0.00        | 2,084.90    | 49.1  |

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|-----------------------------------------------|---------------|--------------|--------------|------------|-------------|--------------|-------|
| <b>Fund: 705 - Shade Tree Trust Fund</b>      |               |              |              |            |             |              |       |
| Revenues                                      |               |              |              |            |             |              |       |
| Other finances                                | 4,400.00      | 4,400.00     | 2,015.10     | 334.05     | 0.00        | 2,384.90     | 45.8  |
| Revenues                                      | 4,400.00      | 4,400.00     | 2,015.10     | 334.05     | 0.00        | 2,384.90     | 45.8  |
| Expenditures                                  |               |              |              |            |             |              |       |
| Dept: STT Shade Tree Trust Fund               |               |              |              |            |             |              |       |
| 511 Tree planting                             | 8,000.00      | 8,000.00     | 20.57        | 0.00       | 0.00        | 7,979.43     | 0.3   |
| 512 Tree trimming/removal                     | 6,000.00      | 6,000.00     | 0.00         | 0.00       | 700.00      | 5,300.00     | 11.7  |
| Shade Tree Trust Fund                         | 14,000.00     | 14,000.00    | 20.57        | 0.00       | 700.00      | 13,279.43    | 5.1   |
| Expenditures                                  | 14,000.00     | 14,000.00    | 20.57        | 0.00       | 700.00      | 13,279.43    | 5.1   |
| Net Effect for Shade Tree Trust Fund          | -9,600.00     | -9,600.00    | 1,994.53     | 334.05     | 700.00      | -10,894.53   | -13.5 |
| Change in Fund Balance:                       |               |              | 1,994.53     |            |             |              |       |
| <b>Fund: 706 - Sharing Fund</b>               |               |              |              |            |             |              |       |
| Revenues                                      |               |              |              |            |             |              |       |
| Dept: MIS Miscellaneous                       |               |              |              |            |             |              |       |
| 201 Donations                                 | 26,000.00     | 26,000.00    | 11,919.01    | 2,006.55   | 0.00        | 14,080.99    | 45.8  |
| 205 Miscellaneous Income                      | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00     | 0.0   |
| Miscellaneous                                 | 28,000.00     | 28,000.00    | 11,919.01    | 2,006.55   | 0.00        | 16,080.99    | 42.6  |
| Revenues                                      | 28,000.00     | 28,000.00    | 11,919.01    | 2,006.55   | 0.00        | 16,080.99    | 42.6  |
| Expenditures                                  |               |              |              |            |             |              |       |
| Dept: USF Utility Share Fund                  |               |              |              |            |             |              |       |
| 646 Utility Payments                          | 30,000.00     | 30,000.00    | 12,600.00    | 1,600.00   | 0.00        | 17,400.00    | 42.0  |
| Utility Share Fund                            | 30,000.00     | 30,000.00    | 12,600.00    | 1,600.00   | 0.00        | 17,400.00    | 42.0  |
| Expenditures                                  | 30,000.00     | 30,000.00    | 12,600.00    | 1,600.00   | 0.00        | 17,400.00    | 42.0  |
| Net Effect for Sharing Fund                   | -2,000.00     | -2,000.00    | -680.99      | 406.55     | 0.00        | -1,319.01    | 34.0  |
| Change in Fund Balance:                       |               |              | -680.99      |            |             |              |       |
| <b>Fund: 710 - Mini Park Trust Fund</b>       |               |              |              |            |             |              |       |
| Revenues                                      |               |              |              |            |             |              |       |
| Dept: MIS Miscellaneous                       |               |              |              |            |             |              |       |
| 200 Interest                                  | 2,000.00      | 2,000.00     | 854.39       | 0.00       | 0.00        | 1,145.61     | 42.7  |
| Miscellaneous                                 | 2,000.00      | 2,000.00     | 854.39       | 0.00       | 0.00        | 1,145.61     | 42.7  |
| Revenues                                      | 2,000.00      | 2,000.00     | 854.39       | 0.00       | 0.00        | 1,145.61     | 42.7  |
| Expenditures                                  |               |              |              |            |             |              |       |
| Dept: MPT Mini-Park Trust Fund                |               |              |              |            |             |              |       |
| 531 Miscellaneous                             | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 200.00      | 4,800.00     | 4.0   |
| Mini-Park Trust Fund                          | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 200.00      | 4,800.00     | 4.0   |
| Expenditures                                  | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 200.00      | 4,800.00     | 4.0   |
| Net Effect for Mini Park Trust Fund           | -3,000.00     | -3,000.00    | 854.39       | 0.00       | 200.00      | -3,654.39    | -21.8 |
| Change in Fund Balance:                       |               |              | 854.39       |            |             |              |       |
| <b>Fund: 715 - Hospitalization Trust Fund</b> |               |              |              |            |             |              |       |
| Revenues                                      |               |              |              |            |             |              |       |
| Dept: CFS Charges for services                |               |              |              |            |             |              |       |
| 165 Deposits                                  | 3,700,000.00  | 3,700,000.00 | 1,524,644.59 | 242,707.45 | 0.00        | 2,175,355.41 | 41.2  |

## REVENUE/EXPENDITURE REPORT

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8/6/2026

3:32 pm

City of Shelby

| For the Period: 1/1/2026 to 6/30/2026         | Original Bud. | Amended Bud.  | YTD Actual   | CURR MTH    | Encumb. YTD  | UnencBal      | % Bud   |
|-----------------------------------------------|---------------|---------------|--------------|-------------|--------------|---------------|---------|
| <b>Fund: 715 - Hospitalization Trust Fund</b> |               |               |              |             |              |               |         |
| Revenues                                      |               |               |              |             |              |               |         |
| Charges for services                          | 3,700,000.00  | 3,700,000.00  | 1,524,644.59 | 242,707.45  | 0.00         | 2,175,355.41  | 41.2    |
| Dept: MIS Miscellaneous                       |               |               |              |             |              |               |         |
| 200 Interest                                  | 14,000.00     | 14,000.00     | 9,352.53     | 1,712.77    | 0.00         | 4,647.47      | 66.8    |
| Miscellaneous                                 | 14,000.00     | 14,000.00     | 9,352.53     | 1,712.77    | 0.00         | 4,647.47      | 66.8    |
| Revenues                                      | 3,714,000.00  | 3,714,000.00  | 1,533,997.12 | 244,420.22  | 0.00         | 2,180,002.88  | 41.3    |
| Expenditures                                  |               |               |              |             |              |               |         |
| Dept: HTF Hospitalization Fund                |               |               |              |             |              |               |         |
| 513 Claim Payments                            | 3,700,000.00  | 3,700,000.00  | 1,232,158.04 | 202,679.69  | 0.00         | 2,467,841.96  | 33.3    |
| Hospitalization Fund                          | 3,700,000.00  | 3,700,000.00  | 1,232,158.04 | 202,679.69  | 0.00         | 2,467,841.96  | 33.3    |
| Expenditures                                  | 3,700,000.00  | 3,700,000.00  | 1,232,158.04 | 202,679.69  | 0.00         | 2,467,841.96  | 33.3    |
| Net Effect for Hospitalization Trust Fund     | 14,000.00     | 14,000.00     | 301,839.08   | 41,740.53   | 0.00         | -287,839.08   | 2,156.0 |
| Change in Fund Balance:                       |               |               | 301,839.08   |             |              |               |         |
| <b>Fund: 800 - Bicentennial Trust Fund</b>    |               |               |              |             |              |               |         |
| Revenues                                      |               |               |              |             |              |               |         |
| Dept: MIS Miscellaneous                       |               |               |              |             |              |               |         |
| 200 Interest                                  | 1.00          | 1.00          | 0.02         | 0.00        | 0.00         | 0.98          | 2.0     |
| Miscellaneous                                 | 1.00          | 1.00          | 0.02         | 0.00        | 0.00         | 0.98          | 2.0     |
| Revenues                                      | 1.00          | 1.00          | 0.02         | 0.00        | 0.00         | 0.98          | 2.0     |
| Net Effect for Bicentennial Trust Fund        | 1.00          | 1.00          | 0.02         | 0.00        | 0.00         | 0.98          | 2.0     |
| Change in Fund Balance:                       |               |               | 0.02         |             |              |               |         |
| Grand Total Net Effect:                       | -6,540,659.00 | -6,625,659.00 | 1,121,602.38 | -278,616.16 | 2,591,823.63 | -5,335,437.75 |         |