



*Regular Water Board Meeting  
Council Chambers - 7901 Highway 31 Calera, Alabama  
Monday, October 20, 2025  
Water Board Meeting Time 5:00 PM*

## **Agenda**

### **Approval of Minutes**

Regular Meeting for September 15, 2025

### **Engineer / Public Works Director's Report**

### **Reports of Water Board Members**

### **Finance Director Report**

Monthly Financial Reports

### **Old Business**

### **New Business**

### **Chairman's Report**

### **Guests:**

September 15, 2025

The Water Works Board of the City of Calera met in the Council Chambers of the City Hall at 7901 Highway 31 on Monday, September 15, 2025, at 5:00 p.m. in a regular meeting. Chairman Graham presiding.

Chairman: Jon Graham  
Vice Chairman: Chris Bunn  
Members: Calvin Morgan, Richard Byers, Bill Davis  
Department Heads: James Fuller, Bill Hilyer, Kelly Ellison, Roger Smith  
Guests: Kenny Dale Cost, Debbie Byers, Ann Davis, Kay Snowden Turner, Brent Ellison, Kevin Shirey

Water Board Member Bill Davis made a motion to approve the following minutes:

Regular Meeting – August 18, 2025

Water Board Member Richard Byers seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Bunn, Davis

NAYS: None

Motion Passed

**REPORTS OF WATER BOARD MEMBERS:**

No Action Taken

**ENGINEER / PUBLIC WORKS REPORT:**

Bill Hilyer, City Engineer / Public Works Director updated the Board on the following items:

14 New Meter Installs  
15 Water Leaks  
Project Updates  
123 Non-Payment Cut Offs  
353 Work Orders

**FINANCE DIRECTOR REPORT :**

Kelly Ellison, Finance Director presented the following reports for discussion: (Documents Attached)

Department Head Report as of August 31, 2025  
Budget Proposal Fiscal Year 2025 - 2026

Water Board Member Chris Bunn made a motion to approve the Budget Proposal for Fiscal Year 2025-2026. Water Board Member Bill Davis seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Byers, Bunn, Davis

NAYS: None

Motion Passed

**CHAIRMAN REPORT:**

No Action Taken

**OLD BUSINESS:**

No old business

**NEW BUSINESS:**

No new business

**GUESTS:**

There being no further business, Calvin Morgan made a motion to adjourn at 5:20 p.m.

Approved 20<sup>th</sup> of October 2025.

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Jon G. Graham, Chairman

ATTEST:

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Connie B. Payton, City Clerk

Water Works Board of the City of Calera  
September 30, 2025

	YTD 9/30/18	YTD 9/30/19	YTD 9/30/20	YTD 9/30/21	YTD 9/30/22	YTD 9/30/23	YTD 9/30/24	YTD 9/30/25	Difference
Residential	\$ 2,849,201.34	\$ 2,917,221.50	\$ 3,078,691.94	\$ 3,136,297.61	\$ 3,223,725.11	\$ 3,484,919.97	\$ 3,798,322.10	\$ 3,933,476.64	\$ 135,154.54
Industrial	\$ 36,730.76	\$ 40,405.76	\$ 35,819.51	\$ 34,307.41	\$ 31,562.66	\$ 93,082.31	\$ 117,332.85	\$ 109,668.23	\$ (7,664.62)
Commercial	\$ 283,163.89	\$ 284,177.07	\$ 303,404.01	\$ 325,345.52	\$ 335,157.65	\$ 388,526.78	\$ 471,630.35	\$ 436,233.46	\$ (35,396.89)
Government	\$ 131,649.45	\$ 123,863.25	\$ 149,909.89	\$ 141,488.16	\$ 142,714.52	\$ 255,564.50	\$ 314,469.57	\$ 320,667.40	\$ 6,197.83
<b>Total Utility</b>	<b>\$ 3,300,745.44</b>	<b>\$ 3,365,667.58</b>	<b>\$ 3,567,825.35</b>	<b>\$ 3,637,438.70</b>	<b>\$ 3,733,159.94</b>	<b>\$ 4,222,093.56</b>	<b>\$ 4,701,754.87</b>	<b>\$ 4,800,045.73</b>	<b>\$ 98,290.86</b>
Penalty Revenue	\$ 73,326.60	\$ 76,849.31	\$ 75,300.68	\$ 70,088.24	\$ 68,267.92	\$ 75,273.15	\$ 85,373.00	\$ 86,727.33	\$ 1,354.33
Tapping Fees	\$ 77,553.54	\$ 96,100.00	\$ 106,150.00	\$ 95,307.77	\$ 71,300.00	\$ 53,791.92	\$ 209,852.14	\$ 175,857.74	\$ (33,994.40)
Capital Recovery	\$ 216,678.66	\$ 280,200.00	\$ 314,700.00	\$ 320,800.00	\$ 124,300.00	\$ 151,600.00	\$ 285,632.00	\$ 307,776.00	\$ 22,144.00
Fire Capital Recovery Fee							\$ 10,000.00	\$ -	\$ (10,000.00)
Fire Tap Monthly Fee							\$ (196,950.00)	\$ 12,450.00	\$ 209,400.00
Administrative Fees	\$ 69,150.00	\$ 71,750.00	\$ 38,961.12	\$ 72,600.00	\$ 80,125.00	\$ 95,200.00	\$ 89,000.00	\$ 92,825.00	\$ 3,825.00
Connection Fees	\$ 31,245.00	\$ 31,625.00	\$ 30,510.00	\$ 35,960.00	\$ 33,840.00	\$ 28,217.66	\$ 27,040.00	\$ 25,791.12	\$ (1,248.88)
<b>Total Fees</b>	<b>\$ 467,953.80</b>	<b>\$ 556,524.31</b>	<b>\$ 565,621.80</b>	<b>\$ 594,756.01</b>	<b>\$ 377,832.92</b>	<b>\$ 404,082.73</b>	<b>\$ 509,947.14</b>	<b>\$ 701,427.19</b>	<b>\$ 191,480.05</b>
Interest	\$ 20,641.60	\$ 37,809.50	\$ 18,561.07	\$ 3,526.54	\$ 7,250.43	\$ 108,661.60	\$ 264,705.28	\$ 402,364.44	\$ 137,659.16
Grants								\$ 4,951,908.08	\$ 4,951,908.08
Other	\$ 397,763.17	\$ 15,305.98	\$ 453,683.09	\$ 27,609.67	\$ 29,960.54	\$ 25,768.96	\$ 45,039.38	\$ 71,856.11	\$ 26,816.73
<b>Total Revenue</b>	<b>\$ 4,187,104.01</b>	<b>\$ 3,975,307.37</b>	<b>\$ 4,605,691.31</b>	<b>\$ 4,263,330.92</b>	<b>\$ 4,148,203.83</b>	<b>\$ 4,760,606.85</b>	<b>\$ 5,521,446.67</b>	<b>\$ 10,927,601.55</b>	<b>\$ 5,406,154.88</b>
Water Distribution Expense	\$ 1,090,350.53	\$ 1,082,570.12	\$ 1,214,555.65	\$ 1,052,375.59	\$ 1,084,219.55	\$ 1,596,928.85	\$ 1,554,390.47	\$ 1,805,058.20	\$ 250,667.73
Water Treatment Expense	\$ 1,054,578.32	\$ 1,055,204.46	\$ 1,030,065.17	\$ 1,191,587.92	\$ 1,248,498.63	\$ 1,245,943.11	\$ 1,524,426.41	\$ 1,537,177.66	\$ 12,751.25
Capital	\$ 510,887.25	\$ 590,284.33	\$ 523,390.06	\$ 740,994.96	\$ 492,535.95	\$ 551,974.39	\$ 3,269,483.64	\$ 5,215,393.55	\$ 1,945,909.91
Transfers								\$ (234,015.37)	\$ (234,015.37)
Debt Service	\$ 441,551.79	\$ 429,770.00	\$ 418,458.76	\$ 571,804.18	\$ 292,915.00	\$ 278,932.50	\$ 374,948.44	\$ 357,580.00	\$ (17,368.44)
<b>Total Expense</b>	<b>\$ 3,097,367.89</b>	<b>\$ 3,157,828.91</b>	<b>\$ 3,186,469.64</b>	<b>\$ 3,556,762.65</b>	<b>\$ 3,118,169.13</b>	<b>\$ 3,673,778.85</b>	<b>\$ 6,723,248.96</b>	<b>\$ 8,681,194.04</b>	<b>\$ 1,957,945.08</b>
<b>Revenue Over Expense</b>	<b>\$ 1,089,736.12</b>	<b>\$ 817,478.46</b>	<b>\$ 1,419,221.67</b>	<b>\$ 706,568.27</b>	<b>\$ 1,030,034.70</b>	<b>\$ 1,086,828.00</b>	<b>\$ (1,201,802.29)</b>	<b>\$ 2,246,407.51</b>	<b>\$ 3,448,209.80</b>
<b>Breakdown of Capital Spending</b>									
Grant: Shelby County SW Loop	\$	2,500,827.31							
Grant: DWSRF2	\$	171,193.08							
SRF Loan Capital	\$	1,655,614.53							
Capital Funded with Water Revenue	\$	887,758.63							
	\$	5,215,393.55							

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>01 Revenues</b>							
<b>00 Nondepartmental</b>							
<b>4N Utility</b>							
3000100 404010 Residential Sales	-3,892,172	-3,948,684	-3,933,476.64	-344,291.81	.00	-15,207.36	99.6%*
3000100 404020 Industrial Sales	-133,430	-119,430	-109,668.23	-7,562.98	.00	-9,761.77	91.8%*
3000100 404022 Commercial Sales	-471,557	-477,998	-436,233.46	6,951.50	.00	-41,764.66	91.3%*
3000100 404024 Governmental Sales	-316,651	-342,588	-320,667.40	-16,795.28	.00	-21,920.60	93.6%*
TOTAL Utility	-4,813,810	-4,888,700	-4,800,045.73	-361,698.57	.00	-88,654.39	98.2%
<b>4P Utility Fees</b>							
3000100 404028 Penalty Revenue	-85,089	-85,089	-86,727.33	-7,818.98	.00	1,638.33	101.9%
3000100 405010 Tapping Fees	-73,432	-123,510	-175,857.74	-17,204.00	.00	52,347.74	142.4%
3000100 405020 Capital Recovery Fe	-198,866	-207,076	-307,776.00	-32,100.00	.00	100,700.00	148.6%
3000100 405021 Fire Capital Recove	0	0	.00	.00	.00	.00	.0%
3000100 405022 Fire Tap Monthly Fe	-11,400	-11,900	-12,450.00	-1,200.00	.00	550.00	104.6%
3000100 405030 Adminstrative Fees	-85,150	-91,450	-92,825.00	-8,350.00	.00	1,375.00	101.5%
3000100 405040 Connection Fees	-27,675	-27,675	-25,791.12	-2,450.00	.00	-1,883.88	93.2%*
TOTAL Utility Fees	-481,612	-546,700	-701,427.19	-69,122.98	.00	154,727.19	128.3%
<b>4R Intergovernmental</b>							
3000100 406053 Shelby Co ARPA Watr	0	-1,511,578	-4,790,925.00	.00	.00	3,279,347.00	316.9%
3000100 406054 Grant Revenue Arf	0	0	.00	.00	.00	.00	.0%
3000100 406055 Grant Revenue Dwsrf	0	-46,856	-160,983.08	.00	.00	114,127.45	343.6%
TOTAL Intergovernmental	0	-1,558,434	-4,951,908.08	.00	.00	3,393,474.45	317.7%
<b>4T Interest</b>							
3000100 408010 Interest Income	-137,887	-284,068	-352,673.67	-28,900.38	.00	68,605.67	124.2%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR: 300 Water	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
3000100 408011 Interest Income (Re	-49,000	-49,000	-49,690.77	-3,960.07	.00	690.77	101.4%
TOTAL Interest	-186,887	-333,068	-402,364.44	-32,860.45	.00	69,296.44	120.8%
<b>4V Other Rev Sources</b>							
3000100 409101 Developer Contr - S	0	0	.00	.00	.00	.00	.0%
3000100 409102 Developer Contribut	0	0	.00	.00	.00	.00	.0%
3000100 409451 Insurance Reimburse	0	0	.00	.00	.00	.00	.0%
3000100 409501 Miscellaneous Incom	0	-42,052	-62,844.32	-1,401.72	.00	20,792.29	149.4%
3000100 409505 Sales	0	-1,873	-2,895.17	-621.15	.00	1,022.63	154.6%
3000100 409506 Scrap	0	0	.00	.00	.00	.00	.0%
3000100 409601 Gain/Loss On Sale 0	0	0	.00	.00	.00	.00	.0%
3000100 409801 Sale Of Assets	0	-6,117	-6,116.62	.00	.00	.00	100.0%
3000100 409901 Debt Proceeds	0	0	.00	.00	.00	.00	.0%
3000100 409920 Loss On Refunding	0	0	.00	.00	.00	.00	.0%
3000100 409990 Capital Contributio	0	0	.00	.00	.00	.00	.0%
TOTAL Other Rev Sources	0	-50,041	-71,856.11	-2,022.87	.00	21,814.92	143.6%
TOTAL Nondepartmental	-5,482,309	-7,376,943	-10,927,601.55	-465,704.87	.00	3,550,658.61	148.1%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>80 Public Works</b>							
<b>84 Water Distribution</b>							
3008084 516005 Bond Fees	8,250	8,250	5,775.00	.00	.00	2,475.00	70.0%
TOTAL UNDEFINED CHAR	8,250	8,250	5,775.00	.00	.00	2,475.00	70.0%
<b>5A Personnel Services</b>							
3008084 501001 Payroll - Regular	646,163	646,163	599,262.82	45,880.09	.00	46,899.98	92.7%
3008084 501002 Payroll - Overtime	36,000	36,000	38,927.89	2,343.91	.00	-2,927.89	108.1%*
3008084 501003 Payroll- On Call	16,000	16,000	19,283.23	1,726.02	.00	-3,283.23	120.5%*
3008084 501006 Payroll- Comp Absen	0	0	.00	.00	.00	.00	.0%
3008084 501008 Payroll - Board Mem	14,855	14,855	15,008.28	1,250.69	.00	-153.47	101.0%*
3008084 501010 Payroll Taxes	47,541	47,541	50,128.48	3,795.91	.00	-2,587.41	105.4%*
TOTAL Personnel Services	760,559	760,559	722,610.70	54,996.62	.00	37,947.98	95.0%
<b>5B Benefits</b>							
3008084 501011 Group Insurance	169,996	169,996	130,241.85	11,002.61	.00	39,753.81	76.6%
3008084 501012 Retirement	51,434	51,434	46,712.37	3,585.80	.00	4,721.29	90.8%
TOTAL Benefits	221,429	221,429	176,954.22	14,588.41	.00	44,475.10	79.9%
<b>5D Administration</b>							
3008084 521020 Workmans Comp Insur	9,746	14,031	14,030.78	.00	.00	.22	100.0%
3008084 521099 Personnel Cost Allo	100,397	100,397	104,211.32	8,469.37	.00	-3,814.28	103.8%*
3008084 521100 Medical/Drug Testin	300	0	.00	.00	.00	.00	.0%
3008084 521105 Background Checks	130	130	.00	.00	.00	130.00	.0%
3008084 521120 Uniforms	8,500	8,500	8,509.05	369.98	.00	-9.05	100.1%*
3008084 521121 Training/Convt Regi	9,000	9,000	4,669.14	.00	.00	4,330.86	51.9%
3008084 521122 Training/Conv Trave	6,500	6,500	1,829.96	638.75	.00	4,670.04	28.2%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 water							
3008084 521150 Payroll Offset - Ca	0	-35,236	-91,498.08	-16,115.85	.00	56,261.83	259.7%
3008084 522015 Bad Debts	10,000	10,000	24,896.17	24,896.17	.00	-14,896.17	249.0%*
3008084 522025 Dues & Subscription	4,000	4,000	2,919.85	.00	.00	1,080.15	73.0%
3008084 522035 General Insurance	30,158	32,255	32,255.49	.00	.00	-.04	100.0%*
3008084 522045 Internet Services	495	495	818.19	54.40	.00	-323.43	165.4%*
3008084 522060 Miscellaneous Expen	0	0	.00	.00	.00	.00	.0%
3008084 522065 Mobile Communicatio	11,088	11,088	11,344.59	962.03	.00	-256.59	102.3%*
3008084 522070 Permits & Licenses	3,700	3,700	2,858.36	.00	.00	841.64	77.3%
3008084 522080 Utility Billing/Mai	22,500	22,500	17,762.55	1,402.63	.00	4,737.45	78.9%
3008084 522085 It Equipment	0	669	668.60	668.60	.00	.00	100.0%
3008084 522087 It Recurr Chgs, Lic	2,900	7,750	7,024.86	4,849.86	.00	725.00	90.6%
3008084 522089 Technology Cost All	37,690	37,690	51,393.84	-3,325.20	.00	-13,703.40	136.4%*
3008084 522090 Telephone Services	1,438	1,438	1,438.04	.00	119.84	-119.75	108.3%*
3008084 522095 Utilities	40,400	40,400	27,086.49	2,590.02	.00	13,313.51	67.0%
3008084 522099 Office Expense Allo	10,703	10,703	10,737.78	1,347.44	.00	-35.19	100.3%*
<b>TOTAL Administration</b>	<b>309,645</b>	<b>286,010</b>	<b>232,956.98</b>	<b>26,808.20</b>	<b>119.84</b>	<b>52,932.80</b>	<b>81.5%</b>
<b>5F Supplies &amp; Equipment</b>							
3008084 533015 Fuel Usage	32,000	32,000	25,852.35	2,316.69	.00	6,147.65	80.8%
3008084 533025 Water Purchases	0	0	.00	.00	.00	.00	.0%
3008084 533037 Office Supplies	1,000	1,000	828.30	.00	.00	171.70	82.8%
3008084 533052 Inventory-Operating	250,000	484,977	313,371.11	-164,850.27	.00	171,605.89	64.6%
3008084 533059 Operating Supplies	14,000	14,000	14,092.12	617.29	212.43	-304.55	102.2%*
3008084 533065 Small Tools & Equip	16,000	16,000	16,007.95	-344.74	.00	-7.95	100.0%*
3008084 533108 Supplies Expense Al	2,344	2,344	2,369.47	307.94	.00	-25.87	101.1%*
<b>TOTAL Supplies &amp; Equipment</b>	<b>315,344</b>	<b>550,321</b>	<b>372,521.30</b>	<b>-161,953.09</b>	<b>212.43</b>	<b>177,586.87</b>	<b>67.7%</b>
<b>5J Repairs &amp; Maint</b>							
3008084 544010 R&M - Vehicles	15,000	15,000	12,051.73	497.71	.00	2,948.27	80.3%
3008084 545010 Recurring Maintenanc	28,000	28,000	31,187.12	.00	.00	-3,187.12	111.4%*
3008084 545015 Repairs- Equipment	9,000	9,000	11,722.45	.00	.00	-2,722.45	130.2%*
3008084 545030 Repairs - System	90,000	90,000	83,281.70	8,938.98	.00	6,718.30	92.5%
3008084 545032 R&M - Water Tank	0	0	.00	.00	.00	.00	.0%
<b>TOTAL Repairs &amp; Maint</b>	<b>142,000</b>	<b>142,000</b>	<b>138,243.00</b>	<b>9,436.69</b>	<b>.00</b>	<b>3,757.00</b>	<b>97.4%</b>
<b>5L Outside Services</b>							
3008084 566002 Audit Fees	20,750	23,250	23,250.00	.00	.00	.00	100.0%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008084 566010 Adem Loan	0	0	.00	.00	.00	.00	.0%
3008084 566015 Consulting Fees	0	0	.00	.00	.00	.00	.0%
3008084 566020 Credit Card Fees	56,245	94,016	94,990.26	7,614.27	.00	-974.26	101.0%*
3008084 566025 Collection Fees	168	168	.00	.00	.00	168.00	.0%
3008084 566030 Engineering	0	0	.00	.00	.00	.00	.0%
3008084 566042 Legal Fees	6,768	6,768	.00	.00	.00	6,767.60	.0%
3008084 566048 Property Taxes	0	0	.00	.00	.00	.00	.0%
3008084 566065 Water Testing	0	0	.00	.00	.00	.00	.0%
3008084 566070 Grass Cutting Contr	3,000	3,000	3,476.50	1,083.40	.00	-476.50	115.9%*
3008084 566080 Outside Services	4,000	4,000	.00	.00	.00	4,000.00	.0%
3008084 566099 Outside Services Al	8,535	8,535	11,691.23	1,523.87	.00	-3,155.83	137.0%*
<b>TOTAL Outside Services</b>	<b>99,466</b>	<b>139,737</b>	<b>133,407.99</b>	<b>10,221.54</b>	<b>.00</b>	<b>6,329.01</b>	<b>95.5%</b>
<b>5N Other Expenses</b>							
3008084 566055 Rental - City Hall	10,000	10,000	9,999.96	833.33	.00	.04	100.0%
3008084 566056 Rental - Shop	7,000	7,000	6,999.96	583.33	.00	.04	100.0%
3008084 566060 Rental - Equipment	4,200	4,700	5,376.66	373.01	373.01	-1,049.67	122.3%*
<b>TOTAL Other Expenses</b>	<b>21,200</b>	<b>21,700</b>	<b>22,376.58</b>	<b>1,789.67</b>	<b>373.01</b>	<b>-1,049.59</b>	<b>104.8%</b>
<b>5T Debt Service</b>							
3008084 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
<b>TOTAL Debt Service</b>	<b>0</b>	<b>0</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.0%</b>
<b>TOTAL Water Distribution</b>	<b>1,877,893</b>	<b>2,130,005</b>	<b>1,804,845.77</b>	<b>-44,111.96</b>	<b>705.28</b>	<b>324,454.17</b>	<b>84.8%</b>

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>85 Water Treatment</b>							
3008085 516005 Bond Fees	0	0	.00	.00	.00	.00	.0%
TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
<b>5A Personnel Services</b>							
3008085 501001 Payroll - Regular	445,100	445,100	367,308.13	32,516.64	.00	77,791.98	82.5%
3008085 501002 Payroll - Overtime	57,000	57,000	69,915.68	5,078.49	.00	-12,915.68	122.7%*
3008085 501006 Payroll- Comp Absen	0	0	.00	.00	.00	.00	.0%
3008085 501010 Payroll Taxes	38,411	38,411	32,625.47	2,806.44	.00	5,785.18	84.9%
TOTAL Personnel Services	540,511	540,511	469,849.28	40,401.57	.00	70,661.48	86.9%
<b>5B Benefits</b>							
3008085 501011 Group Insurance	76,136	76,136	66,535.14	5,616.38	.00	9,600.86	87.4%
3008085 501012 Retirement	34,978	34,978	29,501.23	2,015.60	.00	5,476.77	84.3%
TOTAL Benefits	111,114	111,114	96,036.37	7,631.98	.00	15,077.63	86.4%
<b>5D Administration</b>							
3008085 521020 Workmans Comp Insur	8,322	8,825	10,684.92	.00	.00	-1,859.92	121.1%*
3008085 521099 Personnel Cost Allo	100,397	100,397	104,211.32	8,469.37	.00	-3,814.28	103.8%*
3008085 521100 Medical/Drug Testin	250	0	.00	.00	.00	.00	.0%
3008085 521105 Background Checks	0	0	.00	.00	.00	.00	.0%
3008085 521120 Uniforms	6,600	6,600	3,588.78	.00	.00	3,011.22	54.4%
3008085 521121 Training/Convt Regi	9,000	9,000	3,483.40	.00	.00	5,516.60	38.7%
3008085 521122 Training/Conv Trave	4,500	4,500	343.00	.00	.00	4,157.00	7.6%
3008085 522025 Dues & Subscription	2,550	2,550	801.00	.00	.00	1,749.00	31.4%
3008085 522035 General Insurance	24,465	24,134	24,133.88	.00	.00	-.13	100.0%*
3008085 522045 Internet Services	6,935	6,935	7,180.85	591.06	.00	-245.85	103.5%*
3008085 522060 Miscellaneous Expen	0	0	.00	.00	.00	.00	.0%
3008085 522065 Mobile Communicatio	3,912	3,912	2,805.60	228.57	.00	1,106.40	71.7%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008085 522070 Permits & Licenses	6,500	6,500	333.25	.00	.00	6,166.75	5.1%
3008085 522085 It Equipment	0	410	409.93	409.93	.00	.00	100.0%
3008085 522087 It Recurr Chgs, Lic	2,175	4,531	4,531.08	2,356.08	.00	.00	100.0%
3008085 522089 Technology Cost All	37,690	37,690	51,393.84	-3,325.20	.00	-13,703.40	136.4%*
3008085 522090 Telephone Services	863	863	862.77	.00	71.90	-71.84	108.3%*
3008085 522095 Utilities	374,904	374,904	280,044.50	23,060.19	.00	94,859.50	74.7%
3008085 522099 Office Expense Allo	10,703	10,703	10,737.78	1,347.44	.00	-35.19	100.3%*
<b>TOTAL Administration</b>	<b>599,766</b>	<b>602,454</b>	<b>505,545.90</b>	<b>33,137.44</b>	<b>71.90</b>	<b>96,835.86</b>	<b>83.9%</b>
<b>5F Supplies &amp; Equipment</b>							
3008085 533015 Fuel Usage	6,000	6,000	4,896.19	48.05	.00	1,103.81	81.6%
3008085 533037 Office Supplies	750	750	714.36	80.08	.00	35.64	95.2%
3008085 533050 Operating Supplies	4,000	4,000	11,614.14	552.28	.00	-7,614.14	290.4%*
3008085 533056 Operating Supplies-	56,000	56,000	51,278.75	4,203.50	.00	4,721.25	91.6%
3008085 533060 Operating Supplies	6,000	6,000	3,614.04	.00	.00	2,385.96	60.2%
3008085 533065 Small Tools & Equip	9,000	9,000	2,997.29	.00	.00	6,002.71	33.3%
3008085 533108 Supplies Expense Al	2,344	2,344	2,369.47	307.94	.00	-25.87	101.1%*
3008085 566068 Raw Water Purchases	180,000	180,000	193,901.05	18,212.47	.00	-13,901.05	107.7%*
<b>TOTAL Supplies &amp; Equipment</b>	<b>264,094</b>	<b>264,094</b>	<b>271,385.29</b>	<b>23,404.32</b>	<b>.00</b>	<b>-7,291.69</b>	<b>102.8%</b>
<b>5J Repairs &amp; Maint</b>							
3008085 544010 R&M - Vehicles	3,000	3,000	10,444.61	6.99	.00	-7,444.61	348.2%*
3008085 545015 Repairs- Equipment	3,000	6,000	4,520.00	410.00	.00	1,480.00	75.3%
3008085 545024 Repairs - Plant	75,000	67,936	76,800.13	3,822.49	.00	-8,864.37	113.0%*
3008085 545030 Repairs - System	25,000	25,000	20,633.89	.00	.00	4,366.11	82.5%
3008085 545038 Maint. Contract Pal	41,000	41,000	37,359.39	.00	.00	3,640.61	91.1%
3008085 545086 Dumpsters	3,252	3,252	4,526.87	398.59	.00	-1,274.87	139.2%*
<b>TOTAL Repairs &amp; Maint</b>	<b>150,252</b>	<b>146,188</b>	<b>154,284.89</b>	<b>4,638.07</b>	<b>.00</b>	<b>-8,097.13</b>	<b>105.5%</b>
<b>5L Outside Services</b>							
3008085 566015 Consulting Fees	0	0	.00	.00	.00	.00	.0%
3008085 566030 Engineering	2,270	2,270	360.00	.00	.00	1,910.00	15.9%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3008085 566042 Legal Fees	0	0	.00	.00	.00	.00	.0%
3008085 566065 Water Testing	27,000	27,000	24,994.02	3,120.00	.00	2,005.98	92.6%
3008085 566099 Outside Services A	8,535	8,535	11,691.23	1,523.87	.00	-3,155.83	137.0%*
TOTAL Outside Services	37,805	37,805	37,045.25	4,643.87	.00	760.15	98.0%
<b>5N Other Expenses</b>							
3008085 566060 Rental - Equipment	2,000	3,860	3,030.68	782.42	118.91	710.41	81.6%
TOTAL Other Expenses	2,000	3,860	3,030.68	782.42	118.91	710.41	81.6%
<b>5T Debt Service</b>							
3008085 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
TOTAL Debt Service	0	0	.00	.00	.00	.00	.0%
TOTAL Water Treatment	1,705,541	1,706,025	1,537,177.66	114,639.67	190.81	168,656.71	90.1%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>92 Assets</b>							
3009292 597106 High Service Pump #	0	0	.00	.00	.00	.00	.0%
TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
<b>5N Other Expenses</b>							
3009292 599999 Loss On Sale Of Ass	0	0	.00	.00	.00	.00	.0%
TOTAL Other Expenses	0	0	.00	.00	.00	.00	.0%
<b>5R Capital Outlay</b>							
3009292 592000 Water Main Replacem	100,000	100,000	83,988.55	17,500.00	.00	16,011.45	84.0%
3009292 592001 Control Valve Hwy 9	40,000	40,000	.00	.00	.00	40,000.00	.0%
3009292 592002 Well 1 and 2 Pump R	100,000	100,000	52,615.67	.00	.00	47,384.33	52.6%
3009292 592003 Quarry Pump 3 VFD &	31,000	31,000	27,875.23	.00	.00	3,124.77	89.9%
3009292 592004 PRV Rehab	165,000	165,000	73,183.32	.00	.00	91,816.68	44.4%
3009292 592005 Water Service - RH	0	0	.00	.00	.00	.00	.0%
3009292 592202 Soda Blast and Pain	0	0	.00	.00	.00	.00	.0%
3009292 592203 Land Purchase Water	0	0	.00	.00	.00	.00	.0%
3009292 592204 High Service Pump #	0	0	.00	.00	.00	.00	.0%
3009292 592205 Water Main Relocate	0	0	.00	.00	.00	.00	.0%
3009292 597101 Main Street Project	0	0	.00	.00	.00	.00	.0%
3009292 597224 Meter Replacement P	0	120,000	120,000.00	.00	.00	.00	100.0%
3009292 597228 Rate Study	0	0	.00	.00	.00	.00	.0%
3009292 597231 Equipment - Water	0	0	18,720.00	.00	.00	-18,720.00	100.0%*
3009292 597232 Vehicles - Distribu	50,000	50,000	49,815.00	.00	.00	185.00	99.6%
3009292 597233 Water System Extens	0	35,236	251,813.50	185,347.00	.00	-216,577.50	714.6%*
3009292 597235 Airport Rndabout Re	0	0	.00	.00	.00	.00	.0%
3009292 597236 Water Filter Plant	0	0	.00	.00	.00	.00	.0%
3009292 597238 Property Purchases	0	0	.00	.00	.00	.00	.0%
3009292 597281 Equipment - Treatme	0	0	.00	.00	.00	.00	.0%
3009292 597282 Vehicles - Treatmen	0	0	.00	.00	.00	.00	.0%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR: 300 water	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
3009292 597283 Buildings-Treatment	30,000	30,000	30,550.00	.00	.00	-550.00	101.8%*
3009292 597284 Water Tank Painting	450,000	330,000	17,667.50	.00	.00	312,332.50	5.4%
3009292 597285 Distribution Sample	0	0	.00	.00	.00	.00	.0%
3009292 597286 Argos Well Drive Re	0	0	.00	.00	.00	.00	.0%
3009292 597287 Booster Station	0	0	.00	.00	.00	.00	.0%
3009292 597288 Water Tank Land	0	0	.00	.00	.00	.00	.0%
3009292 597289 Cell Hydrant Meters	0	0	.00	.00	.00	.00	.0%
3009292 597290 Booster Pump St Reh	0	0	.00	.00	.00	.00	.0%
3009292 597298 Pressure Monitor St	0	0	.00	.00	.00	.00	.0%
3009292 597323 Srf Wtm To New Airp	0	0	.00	.00	.00	.00	.0%
3009292 597326 Srf Airport Area Bp	0	0	1,207,829.41	227,700.88	.00	-1,207,829.41	100.0%*
3009292 597329 Srf New Airport Are	0	0	445,007.65	750.00	.00	-445,007.65	100.0%*
3009292 597333 Srf Southwestern Wt	0	0	2,777.47	1,117.47	.00	-2,777.47	100.0%*
3009292 597336 Srf Water Main Reha	0	0	.00	.00	.00	.00	.0%
3009292 597338 Srf Water Main Reha	0	0	.00	.00	.00	.00	.0%
3009292 597445 Engineering Shelbyc	0	208,765	143,665.37	16,100.00	.00	65,099.63	68.8%
3009292 597446 Shebly Co Swloopph2	0	1,511,579	2,500,827.31	697,027.58	.00	-989,248.31	165.4%*
3009292 597447 Dwsrf2 Engineering	0	57,066	171,193.08	114,127.45	.00	-114,127.45	300.0%*
3009292 597448 Arf- Solenoid Banks	0	0	.00	.00	.00	.00	.0%
3009292 597449 Arf- Electrical Bre	0	0	.00	.00	.00	.00	.0%
3009292 597450 Arf- Expansion Join	0	0	.00	.00	.00	.00	.0%
3009292 597451 Arf-Scada System Fi	0	0	.00	.00	.00	.00	.0%
3009292 597452 Arf- Turbidity Mete	0	0	.00	.00	.00	.00	.0%
3009292 597453 Arf- Pall Scada Pla	0	0	.00	.00	.00	.00	.0%
3009292 597454 Arf- Argos Turbidit	0	0	.00	.00	.00	.00	.0%
3009292 597455 Arf-Hwy 42 Tank Res	0	0	.00	.00	.00	.00	.0%
3009292 597456 Arf-Argos Pump	0	0	.00	.00	.00	.00	.0%
3009292 597457 Arf-Water Meter Rep	0	0	.00	.00	.00	.00	.0%
3009292 597762 HSP#4 Motor Replace	0	17,864	17,864.49	.00	.00	.00	100.0%
<b>TOTAL Capital Outlay</b>	<b>966,000</b>	<b>2,796,510</b>	<b>5,215,393.55</b>	<b>1,259,670.38</b>	<b>.00</b>	<b>-2,418,883.43</b>	<b>186.5%</b>
<b>TOTAL Assets</b>	<b>966,000</b>	<b>2,796,510</b>	<b>5,215,393.55</b>	<b>1,259,670.38</b>	<b>.00</b>	<b>-2,418,883.43</b>	<b>186.5%</b>

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>93 Debt Services</b>							
<b>93 Debt</b>							
<b>5N Other Expenses</b>							
3009393 598900 Interest Expense	357,580	357,580	357,580.00	.00	.00	.00	100.0%
3009393 598901 Bond Issuance Costs	0	0	.00	.00	.00	.00	.0%
TOTAL Other Expenses	357,580	357,580	357,580.00	.00	.00	.00	100.0%
<b>5T Debt Service</b>							
3009393 597459 Note Payments - Csb	0	0	.00	.00	.00	.00	.0%
3009393 598000 Bond Principal Paym	820,000	820,000	.00	.00	.00	820,000.00	.0%
TOTAL Debt Service	820,000	820,000	.00	.00	.00	820,000.00	.0%
TOTAL Debt	1,177,580	1,177,580	357,580.00	.00	.00	820,000.00	30.4%

**YEAR-TO-DATE BUDGET REPORT**  
**FUND/DIVISION/DEPARTMENT**

FOR 2025 12

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
<b>95 Transfers</b>							
<b>95 Transfers</b>							
<b>2S Other Sources &amp; Uses</b>							
3009595 599110 Transfer From Gener	0	0	.00	.00	.00	.00	.0%
3009595 599116 Transfer From Debt	0	0	.00	.00	.00	.00	.0%
3009595 599117 Transfer From Cap P	0	-417,530	-208,765.00	.00	.00	-208,765.00	50.0%*
3009595 599118 Contribution To/Fro	0	0	.00	.00	.00	.00	.0%
3009595 599120 Transfer From Gas F	0	0	.00	.00	.00	.00	.0%
3009595 599135 Transfer From Bond	0	0	.00	.00	.00	.00	.0%
3009595 599150 Transfer From Ameri	0	0	-25,250.37	.00	.00	25,250.37	100.0%
TOTAL Other Sources & Uses	0	-417,530	-234,015.37	.00	.00	-183,514.63	56.0%
<b>5V Other Fin Uses</b>							
3009595 599210 Transfer To General	0	0	.00	.00	.00	.00	.0%
3009595 599217 Transfer To Cap Pro	0	0	.00	.00	.00	.00	.0%
3009595 599220 Transfer To Gas Fun	0	0	.00	.00	.00	.00	.0%
TOTAL Other Fin Uses	0	0	.00	.00	.00	.00	.0%
TOTAL Transfers	0	-417,530	-234,015.37	.00	.00	-183,514.63	56.0%
TOTAL Water	244,705	15,648	-2,246,619.94	864,493.22	896.09	2,261,371.43*****%	
TOTAL REVENUES	-5,482,309	-7,376,943	-10,927,601.55	-465,704.87	.00	3,550,658.61	
TOTAL EXPENSES	5,727,014	7,392,591	8,680,981.61	1,330,198.09	896.09	-1,289,287.18	

**YEAR-TO-DATE BUDGET REPORT**  
 FUND/DIVISION/DEPARTMENT

FOR 2025 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	244,705	15,648	-2,246,619.94	864,493.22	896.09	2,261,371.43	*****%

\*\* END OF REPORT - Generated by Kelly Ellison \*\*

BALANCE SHEET FOR 2025 12

FUND: 300 Water			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
300	101000	Cash	.52	653.53
300	101001	Money Market	-2,795,117.27	6,371,608.55
300	101005	Srf Funds	-1,349,444.18	1,351.90
300	101100	Claim On Cash	3,192,161.70	335,659.67
300	102000	Water Tank Maintenance	.11	137.92
300	102001	Water Tank Maint Money Market	-9,017.23	476,328.66
300	120001	Accounts Receivable	-94,386.93	706,003.96
300	120002	Allowance For Bad Debts	.00	-56,263.47
300	120003	A/R Offset Collection Fee	282.82	-105,527.63
300	120005	Contracts Receivable	-201.74	838.29
300	120010	Accounts Rec - Audit Accrual	.00	267,856.93
300	120040	Accounts Receivable - Misc	.00	-18,004.04
300	140001	Inventory	.00	322,181.18
300	151040	Receivable Srf -Adem	-129,704.41	992,489.27
300	151051	05 And 12 Bond Fund (7713)	.00	1.06
300	151079	2012 Bond Reserve (6000)	.00	-2.84
300	151086	2016 A Bond (246386000)	6,987.53	29,307.65
300	151090	2016A Project Fund (246386002)	.00	.75
300	151092	2016A Reserve Fund (246386001)	424.64	128,711.87
300	151094	2021 Bond Fund (214981000)	64,500.40	482,961.25
300	151095	2021 Refunding Reserve Fund	2,210.74	670,090.52
300	151097	2021 Refunding Coi	8.12	2,460.91
300	160001	Land	.00	11,484.68
300	160002	Buildings	.00	782,375.78
300	160003	System	83,988.55	29,459,397.12
300	160004	Equipment	.00	1,646,203.30
300	160005	Vehicles	-13,071.60	412,203.70
300	160010	Construction In Progress	.00	2,828,286.92
300	160091	Accumulated Depreciation	.00	-12,393,105.62
	<b>TOTAL ASSETS</b>		<b>-1,040,378.23</b>	<b>33,355,691.77</b>
<b>LIABILITIES</b>				
300	202000	Ap Pending (Due To Pooled)	5,333.75	-4,282.77
300	202003	State Withholdings Payable	.00	-2,835.02
300	202009	Group Health Ins Payable	.00	-420.33
300	202011	Retirement Payable	4.28	1,177.06
300	202014	Child Support Payable	.00	-699.23
300	203001	Sales Tax Payable	-939.11	-6,911.43
300	209001	Accounts Payable	23,545.29	-36,456.27
300	209002	Pcard Liability (Aci)	3,059.81	-2,412.60
300	210001	Accrued Payroll	.00	-22,486.02
300	210010	Accrued Compensated Absences	.00	-37,100.00
300	230001	Due To General Fund	218,285.51	-16,646.84
300	230007	Due To Capital Projects Fund	.00	160.59
300	240001	Meter Deposits	-2,700.00	-174,035.25
300	241000	Accrued Interest Pay (Restr)	.00	-56,407.89
300	249000	Current Mat Of Restricted Ltd	.00	-880,678.62
300	260807	2016A Bonds Payable	.00	-1,775,000.00
300	260809	2016A Bonds Oid	.00	-61,874.58
300	260811	2016A Def Amt On Refunding	.00	49,019.39

**BALANCE SHEET FOR 2025 12**

FUND: 300 Water			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>LIABILITIES</b>				
300	260815	2021 Bond Payable	.00	-7,410,000.05
300	260816	2021 Bond Oid	.00	-385,913.94
300	261200	Bond Payable Srf	.00	-4,895,000.00
300	269000	Less Current Maturities Ltd	.00	880,678.62
<b>TOTAL LIABILITIES</b>			<b>246,589.53</b>	<b>-14,838,125.18</b>
<b>FUND BALANCE</b>				
300	310010	Revenue Control	-465,704.87	-10,927,601.55
300	310020	Expenditure Control	1,330,410.52	8,681,194.04
300	310030	Fund Bal - Reserved For Enc	429,884.94	-8,749.89
300	310300	Fund Balance/Unreserved/Undes	.00	-15,613,320.74
300	310500	Contra Asset	-70,916.95	-657,838.34
300	380101	Estimated Revenues	.00	7,376,942.94
300	380200	Appropriation	-8,284.47	-7,392,590.52
300	380300	Budgetary Fb-Unres	8,284.47	15,647.58
300	382002	Encumbrances - Cy	-429,884.94	8,749.89
<b>TOTAL FUND BALANCE</b>			<b>793,788.70</b>	<b>-18,517,566.59</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>1,040,378.23</b>	<b>-33,355,691.77</b>

\*\* END OF REPORT - Generated by Kelly Ellison \*\*