



*Regular Water Board Meeting
Council Chambers - 7901 Highway 31 Calera, Alabama
Monday, December 15, 2025
Water Board Meeting Time 4:00 PM*

[IGNORE_INDENT]

Agenda

Approval of Minutes

Regular Meeting for November 17, 2025

Engineer / Public Works Director's Report

Reports of Water Board Members

Finance Director Report

Monthly Financial Reports

Old Business

New Business

Resolution 2025-69

Authorizing the filing of a Condemnation Action to Acquire an Easement for the Placement of a Waterline - Norfolk Southern Permit / Condemnation

Chairman's Report

Guests:

Water Board Member Bunn made a motion to nominate Morgan as Vice Chairman. Davis seconded the motion; the results were as follows:

AYES: Bunn, Byers, Cost, Davis

NAYS: None

Abstain: Morgan

Motion passed

Water Board Member Richard Byers made a motion to approve the following minutes:

Regular Meeting –October 20, 2025

Water Board Member Bunn second said motion and upon vote, the results were as follows:

AYES: Bunn, Byers, Cost, Davis, Morgan

NAYS: None

Motion Passed

REPORTS OF WATER BOARD MEMBERS:

No Action Taken

ENGINEER / PUBLIC WORKS REPORT:

Bill Hilyer/Engineer and Roger Smith / Public Works Director updated the Board on the following items:

28 New Meter Installs
101 Non-Payment Cut Offs
260 Work Orders

FINANCE DIRECTOR REPORT:

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

Department Head Report as of October 20, 2025

CHAIRMAN REPORT:

No Action Taken

OLD BUSINESS:

No old business

NEW BUSINESS:

Water Board Member Morgan made a motion to Approve the Southern Permit/Condemnation request Byers seconded the motion; the results were as follows:

AYES: Morgan, Bunn, Byers, Cost, Davis

NAYS: None

Motion passed

Water Board Member Morgan made a motion to Approve the request from Main Street to add information to the Water Bills, Byers seconded the motion, the results were as follows:

AYES: Morgan, Bunn, Byers, Cost, Davis

NAYS: None

Motion passed

GUESTS:

**Allen Rice with Clear Water Solutions
Dennis Torrealba, Main Street**

There being no further business, Cost made a motion to adjourn at 4:48 p.m. and seconded by Byers.

Approved 15th day of December 2025.

Bill Davis, Chairman

ATTEST:

Stacy Walkup, City Clerk



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

FOR 2026 02

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
300 Water	APPROP	BUDGET				BUDGET	USE/COL
01 Revenue							
00 Nondepartmental							
40 Utility							
3000100 404010 Residential Sales	-4,067,815	-4,067,815	-704,322.72	-362,390.59	.00	-3,363,492.62	17.3%*
3000100 404020 Industrial Sales	-121,036	-121,036	-14,647.97	-8,261.18	.00	-106,388.03	12.1%*
3000100 404022 Commercial Sales	-484,494	-484,494	-80,096.54	-29,930.78	.00	-404,397.46	16.5%*
3000100 404024 Governmental Sales	-370,443	-370,443	-40,818.21	-22,694.29	.00	-329,624.79	11.0%*
TOTAL Utility	-5,043,788	-5,043,788	-839,885.44	-423,276.84	.00	-4,203,902.90	16.7%
40 Utility Fees							
3000100 404028 Penalty Revenue	-86,430	-86,430	-14,454.30	-7,837.16	.00	-71,975.70	16.7%*
3000100 405010 Tapping Fees	-190,841	-190,841	-81,995.09	-10,616.00	.00	-108,845.91	43.0%*
3000100 405020 Capital Recovery Fe	-311,376	-311,376	-81,300.00	-20,400.00	.00	-230,076.00	26.1%*
3000100 405021 Fire Capital Recove	0	0	.00	.00	.00	.00	.0%
3000100 405022 Fire Tap Monthly Fe	-12,150	-12,150	-2,400.00	-1,200.00	.00	-9,750.00	19.8%*
3000100 405030 Adminstrative Fees	-94,500	-94,500	-13,000.00	-8,350.00	.00	-81,500.00	13.8%*
3000100 405040 Connection Fees	-25,616	-25,616	-5,075.00	-1,975.00	.00	-20,541.00	19.8%*
TOTAL Utility Fees	-720,913	-720,913	-198,224.39	-50,378.16	.00	-522,688.61	27.5%
40 Intergovernmental							
3000100 406053 shelby Co ARPA Watr	0	0	.00	.00	.00	.00	.0%
3000100 406054 Grant Revenue Arf	0	0	.00	.00	.00	.00	.0%
3000100 406055 Grant Revenue Dwsrf	0	0	.00	.00	.00	.00	.0%
TOTAL Intergovernmental	0	0	.00	.00	.00	.00	.0%
40 Interest							
3000100 408010 Interest Income	-51,600	-51,600	-45,985.04	-22,680.88	.00	-5,614.96	89.1%*

City of Calera



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

FOR 2026 02

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
500	Water	APPROP	BUDGET				BUDGET	USE/COL
3000100	408011	-63,435	-63,435	-8,201.10	-4,226.84	.00	-55,233.90	12.9%*
	TOTAL Interest	-115,035	-115,035	-54,186.14	-26,907.72	.00	-60,848.86	47.1%
AVAILABILITY REVENUE SOURCES								
3000100	409101	0	0	.00	.00	.00	.00	.0%
3000100	409102	0	0	.00	.00	.00	.00	.0%
3000100	409451	0	0	.00	.00	.00	.00	.0%
3000100	409501	0	0	-14,626.59	-8,866.72	.00	14,626.59	100.0%
3000100	409505	0	0	-10,771.65	-10,771.65	.00	10,771.65	100.0%
3000100	409506	0	0	.00	.00	.00	.00	.0%
3000100	409601	0	0	.00	.00	.00	.00	.0%
3000100	409801	0	0	.00	.00	.00	.00	.0%
3000100	409901	0	0	.00	.00	.00	.00	.0%
3000100	409920	0	0	.00	.00	.00	.00	.0%
3000100	409990	0	0	.00	.00	.00	.00	.0%
	TOTAL Other Rev Sources	0	0	-25,398.24	-19,638.37	.00	25,398.24	100.0%
	TOTAL Nondepartmental	-5,879,736	-5,879,736	-1,117,694.21	-520,201.09	.00	-4,762,042.13	19.0%

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

FOR 2026 02

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
300 Water	APPROP	BUDGET				BUDGET	USE/COL
80 PUBLIC WORKS							
80 Water Distribution							
3008084 516005 Bond Fees	8,250	8,250	.00	.00	.00	8,250.00	.0%
TOTAL UNDEFINED CHAR	8,250	8,250	.00	.00	.00	8,250.00	.0%
80 Personnel Services							
3008084 501001 Payroll - Regular	723,641	723,641	98,369.54	50,701.95	.00	625,271.59	13.6%
3008084 501002 Payroll - Overtime	44,520	44,520	11,129.43	6,768.35	.00	33,390.57	25.0%
3008084 501003 Payroll - On Call	19,080	19,080	3,602.76	1,833.12	.00	15,477.24	18.9%
3008084 501006 Payroll - Comp Absen	0	0	.00	.00	.00	.00	.0%
3008084 501008 Payroll - Board Mem	15,805	15,805	3,346.51	2,020.79	.00	12,458.90	21.2%
3008084 501010 Payroll Taxes	62,367	62,367	8,685.56	4,572.04	.00	53,681.17	13.9%
TOTAL Personnel Services	865,413	865,413	125,133.80	65,896.25	.00	740,279.47	14.5%
80 Benefits							
3008084 501011 Group Insurance	157,965	157,965	21,939.46	11,591.19	.00	136,025.35	13.9%
3008084 501012 Retirement	60,455	60,455	9,174.69	4,745.20	.00	51,280.42	15.2%
TOTAL Benefits	218,420	218,420	31,114.15	16,336.39	.00	187,305.77	14.2%
80 Administration							
3008084 521020 Workmans Comp Insur	14,873	14,873	.00	.00	.00	14,872.86	.0%
3008084 521099 Personnel Cost Allo	121,197	121,197	16,517.85	8,899.73	.00	104,678.65	13.6%
3008084 521100 Medical/Drug Testin	300	300	.00	.00	.00	300.00	.0%
3008084 521105 Background Checks	130	130	.00	.00	.00	130.00	.0%
3008084 521120 Uniforms	10,000	10,000	4,809.88	4,809.88	.00	5,190.12	48.1%
3008084 521121 Training/Convrt Regi	12,000	12,000	.00	.00	.00	12,000.00	.0%
3008084 521122 Training/Conv Trave	9,000	9,000	388.01	89.55	.00	8,611.99	4.3%



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

FOR 2026 02

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
300	Water	APPROP	BUDGET				BUDGET	USE/COL
3008084	521150							
	Payroll offset - Ca	0	0	-15.91	.00	.00	.00	.0%
3008084	522015	10,000	10,000	.00	.00	.00	10,015.91	-2%
	Bad Debts	4,000	4,000	2,110.54	.00	.00	1,889.46	52.8%
3008084	522025	34,191	34,191	.00	.00	.00	34,190.78	.0%
	Dues & Subscription	1,995	1,995	111.36	55.68	.00	1,883.40	5.6%
3008084	522035	0	0	.00	.00	.00	.00	.0%
	General Insurance	11,088	11,088	1,925.00	962.50	.00	9,163.00	17.4%
3008084	522045	3,700	3,700	22.50	22.50	.00	3,677.50	.6%
	Internet Services	15,111	15,111	3,631.22	1,403.38	.00	11,479.78	24.0%
3008084	522060	0	0	.00	.00	.00	.00	.0%
	Miscellaneous Expen	2,900	2,900	2,175.00	.00	.00	725.00	75.0%
3008084	522065	47,824	47,824	15,455.81	2,722.65	.00	32,368.19	32.3%
	Mobile Communicatio	1,438	1,438	239.68	119.84	.00	1,198.45	16.7%
3008084	522070	29,313	29,313	5,526.70	2,719.49	33.55	23,752.75	19.0%
	Permits & Licenses	11,967	11,967	1,714.85	622.17	.00	10,252.15	14.3%
3008084	522080							
	Utility Billing/Mai							
3008084	522085							
	It Equipment							
3008084	522087							
	It Recurr Chgs, Lic							
3008084	522089							
	Technology Cost All							
3008084	522090							
	Telephone Services							
3008084	522095							
	Utilities							
3008084	522099							
	Office Expense Allo							
TOTAL Administration		341,026	341,026	54,612.49	22,427.37	33.55	286,379.99	16.0%
Supplies & Equipment								
3008084	533015	32,000	32,000	3,934.43	1,756.41	.00	28,065.57	12.3%
	Fuel Usage	0	0	.00	.00	.00	.00	.0%
3008084	533025	1,000	1,000	.00	.00	.00	1,000.00	.0%
	Water Purchases	250,000	250,000	5,802.20	1,350.00	104,824.01	139,373.79	44.3%
3008084	533037	14,000	14,000	719.20	.00	1,815.15	11,465.65	18.1%
	Office Supplies	16,000	16,000	5,774.12	.00	1,218.45	9,007.43	43.7%
3008084	533052	2,890	2,890	794.64	765.42	.00	2,095.36	27.5%
	Inventory-Operating							
3008084	533059							
	Operating Supplies							
3008084	533065							
	Small Tools & Equip							
3008084	533108							
	Supplies Expense Al							
TOTAL Supplies & Equipment		315,890	315,890	17,024.59	3,871.83	107,857.61	191,007.80	39.5%
Repairs & Maint								
3008084	544010	15,000	15,000	1,929.00	1,906.86	.00	13,071.00	12.9%
	R&M - Vehicles	28,000	28,000	.00	.00	.00	28,000.00	.0%
3008084	545010	11,000	11,000	936.53	247.38	.00	10,063.47	8.5%
	Recurring Maintenanc	90,000	90,000	31,228.45	29,419.50	.00	58,771.55	34.7%
3008084	545015	0	0	.00	.00	.00	.00	.0%
	Repairs- Equipment							
3008084	545030							
	Repairs - System							
3008084	545032							
	R&M - Water Tank							
TOTAL Repairs & Maint		144,000	144,000	34,093.98	31,573.74	.00	109,906.02	23.7%
Outside Services								
3008084	566002	23,250	23,250	.00	.00	.00	23,250.00	.0%
	Audit Fees							



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

FOR 2026 02

ACCOUNTS FOR:	ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
300 Water	APPROP	BUDGET				BUDGET	USE/COL
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	94,016	94,016	10,810.54	9,226.55	.00	83,205.46	11.5%
3008084 566025 Collection Fees	0	0	.00	.00	.00	.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	.00	.00	.00	3,000.00	.0%
3008084 566080 outside Services	4,000	4,000	.00	.00	.00	4,000.00	.0%
3008084 566099 outside Services A1	8,577	8,577	3,561.42	273.45	.00	5,015.58	41.5%
TOTAL Outside Services	139,611	139,611	14,371.96	9,500.00	.00	125,238.64	10.3%
Other Expenses							
3008084 566055 Rental - City Hall	10,000	10,000	1,666.66	833.33	.00	8,333.34	16.7%
3008084 566056 Rental - Shop	7,000	7,000	1,166.66	583.33	.00	5,833.34	16.7%
3008084 566060 Rental - Equipment	4,200	4,200	746.02	373.01	.00	3,453.98	17.8%
TOTAL Other Expenses	21,200	21,200	3,579.34	1,789.67	.00	17,620.66	16.9%
Debt Service							
3008084 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
TOTAL Debt Service	0	0	.00	.00	.00	.00	.0%
TOTAL Water Distribution	2,053,810	2,053,810	279,930.31	151,395.25	107,891.16	1,665,988.35	18.9%



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

FOR 2026 02

ACCOUNTS FOR:	ORIGINAL APPROP.	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
500 Water							
55 Water Treatment							
3008085 516005 Bond Fees	0	0	.00	.00	.00	.00	.0%
TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
5A Personnel Services							
3008085 501001 Payroll - Regular	545,412	545,412	60,917.91	26,862.55	.00	484,493.94	11.2%
3008085 501002 Payroll - Overtime	79,500	79,500	11,293.58	4,628.80	.00	68,206.42	14.2%
3008085 501006 Payroll- Comp Absen	0	0	.00	.00	.00	.00	.0%
3008085 501010 Payroll Taxes	43,401	43,401	5,384.99	2,339.49	.00	38,016.46	12.4%
TOTAL Personnel Services	668,313	668,313	77,596.48	33,830.84	.00	590,716.82	11.6%
5B Benefits							
3008085 501011 Group Insurance	107,215	107,215	9,834.87	4,887.24	.00	97,380.14	9.2%
3008085 501012 Retirement	57,888	57,888	5,328.32	2,171.28	.00	52,559.38	9.2%
TOTAL Benefits	165,103	165,103	15,163.19	7,058.52	.00	149,939.52	9.2%
5D Administration							
3008085 521020 Workmans Comp Insur	9,355	9,355	.00	.00	.00	9,354.50	.0%
3008085 521099 Personnel Cost Allo	121,197	121,197	16,517.85	8,899.73	.00	104,678.65	13.6%
3008085 521100 Medical/Drug Testin	250	250	.00	.00	.00	250.00	.0%
3008085 521105 Background Checks	0	0	.00	.00	.00	.00	.0%
3008085 521120 Uniforms	6,600	6,600	2,492.02	2,042.08	.00	4,107.98	37.8%
3008085 521121 Training/Convt Regi	9,000	9,000	.00	.00	.00	9,000.00	.0%
3008085 521122 Training/Convt Trave	4,500	4,500	.00	.00	.00	4,500.00	.0%
3008085 522025 Dues & Subscription	2,550	2,550	.00	.00	.00	2,550.00	.0%
3008085 522035 General Insurance	25,582	25,582	.00	.00	.00	25,581.78	.0%
3008085 522045 Internet Services	6,935	6,935	1,200.54	600.27	.00	5,734.46	17.3%
3008085 522060 Miscellaneous Expen	0	0	.00	.00	.00	.00	.0%
3008085 522065 Mobile Communicatio	3,912	3,912	430.78	202.07	.00	3,481.22	11.0%



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

FOR 2026 02

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	.00	.00	.00	6,500.00	.0%
3008085 522085 It Equipment	0	0	.00	.00	.00	.00	.0%
3008085 522087 It Recurr Chgs, Lic	2,175	2,175	2,175.00	.00	.00	.00	100.0%
3008085 522089 Technology Cost All	47,824	47,824	15,455.81	2,722.65	.00	32,368.19	32.3%
3008085 522090 Telephone Services	863	863	143.80	71.90	.00	719.03	16.7%
3008085 522095 Utilities	301,497	301,497	54,872.11	27,448.20	.00	246,624.89	18.2%
3008085 522099 Office Expense Allo	11,967	11,967	1,714.85	622.17	.00	10,252.15	14.3%
TOTAL Administration	560,706	560,706	95,002.76	42,609.07	.00	465,702.85	16.9%
52 Supplies & Equipment							
3008085 533015 Fuel Usage	6,000	6,000	394.27	197.20	.00	5,605.73	6.6%
3008085 533037 Office Supplies	750	750	.00	.00	.00	750.00	.0%
3008085 533050 Operating Supplies	4,000	4,000	76.99	76.99	.00	3,923.01	1.9%
3008085 533056 Operating Supplies-	56,000	56,000	12,889.50	3,038.00	.00	43,110.50	23.0%
3008085 533060 Operating Supplies	6,000	6,000	1,762.34	719.56	.00	4,237.66	29.4%
3008085 533065 Small Tools & Equip	9,000	9,000	.00	.00	.00	9,000.00	.0%
3008085 533108 Supplies Expense Al	2,890	2,890	794.64	765.42	.00	2,095.36	27.5%
3008085 566068 Raw Water Purchases	180,000	180,000	18,521.00	.00	.00	161,479.00	10.3%
TOTAL Supplies & Equipment	264,640	264,640	34,438.74	4,797.17	.00	230,201.26	13.0%
53 Repairs & Maint							
3008085 544010 R&M - Vehicles	3,000	3,000	45.88	.00	.00	2,954.12	1.5%
3008085 545015 Repairs- Equipment	3,000	3,000	3,779.85	.00	.00	-779.85	126.0%*
3008085 545024 Repairs - Plant	75,000	75,000	29,029.57	8,375.08	636.02	45,334.41	39.6%
3008085 545030 Repairs - System	25,000	25,000	.00	.00	.00	25,000.00	.0%
3008085 545038 Maint. Contract Pal	41,000	41,000	.00	.00	.00	41,000.00	.0%
3008085 545086 Dumpsters	3,252	3,252	1,195.83	798.22	.00	2,056.17	36.8%
TOTAL Repairs & Maint	150,252	150,252	34,051.13	9,173.30	636.02	115,564.85	23.1%
54 Outside Services							
3008085 566015 Consulting Fees	0	0	.00	.00	.00	.00	.0%
3008085 566030 Engineering	2,270	2,270	540.00	540.00	.00	1,730.00	23.8%



YEAR-TO-DATE BUDGET REPORT

FUND/DIVISION/DEPARTMENT

FOR 2026 02

ACCOUNTS FOR: 300 Water	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
3008085 566042 Legal Fees	0	0	.00	.00	.00	.00	.0%
3008085 566065 Water Testing	27,000	27,000	2,781.00	1,398.00	13,420.80	10,798.20	60.0%
3008085 566099 Outside Services A1	8,577	8,577	3,561.42	273.45	.00	5,015.58	41.5%
TOTAL Outside Services	37,847	37,847	6,882.42	2,211.45	13,420.80	17,543.78	53.6%
511 Other Expenses							
3008085 566060 Rental - Equipment	2,000	2,000	433.82	224.92	.00	1,566.18	21.7%
TOTAL Other Expenses	2,000	2,000	433.82	224.92	.00	1,566.18	21.7%
512 Debt Service							
3008085 597999 Depreciation Expens	0	0	.00	.00	.00	.00	.0%
TOTAL Debt Service	0	0	.00	.00	.00	.00	.0%
TOTAL Water Treatment	1,848,861	1,848,861	263,568.54	99,905.27	14,056.82	1,571,235.26	15.0%



YEAR-TO-DATE BUDGET REPORT

FUND/DIVISION/DEPARTMENT

FOR 2026 02

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
300	Water	APPROP	BUDGET				BUDGET	USE/COL	
92 Assets									
92 Assets									
3009292	597106	High Service Pump #	0	0	.00	.00	.00	.00	.0%
		TOTAL UNDEFINED CHAR	0	0	.00	.00	.00	.00	.0%
92 Other Expenses									
3009292	599999	Loss On Sale Of Ass	0	0	.00	.00	.00	.00	.0%
		TOTAL Other Expenses	0	0	.00	.00	.00	.00	.0%
SR Capital Outlay									
3009292	592000	Water Main Replacem	200,000	200,000	.00	.00	.00	200,000.00	.0%
3009292	592001	Control Valve Hwy 9	0	0	.00	.00	.00	.00	.0%
3009292	592002	Well 1 and 2 Pump R	0	0	.00	.00	.00	.00	.0%
3009292	592003	Quarry Pump 3 VFD &	0	0	.00	.00	.00	.00	.0%
3009292	592004	PRV Rehab	0	0	.00	.00	.00	.00	.0%
3009292	592005	Water Service - RH	8,000	8,000	.00	.00	.00	8,000.00	.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	0	.00	.00	.00	.00	.0%
3009292	597228	Rate Study	0	0	.00	.00	.00	.00	.0%
3009292	597231	Equipment - Water	0	0	.00	.00	.00	.00	.0%
3009292	597232	Vehicles - Distribu	185,000	185,000	.00	.00	.00	185,000.00	.0%
3009292	597233	Water System Extens	0	0	.00	.00	.00	.00	.0%
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 2026 02

ACCOUNTS FOR:	ORIGINAL APPROP.	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
3009292 597283 Buildings-Treatment	0	0	.00	.00	.00	.00	.0%
3009292 597284 Water Tank Painting	1,450,000	1,450,000	.00	.00	.00	1,450,000.00	.0%
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	.00	.00	.00	.00	.0%
3009292 597329 srf New Airport Are	0	0	.00	.00	.00	.00	.0%
3009292 597333 srf Southwestern Wt	0	0	.00	.00	.00	.00	.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	0	14,770.00	14,770.00	.00	-14,770.00	100.0%*
3009292 597446 Shebly Co Swlooph2	0	0	150,093.24	150,093.24	133,075.66	-283,168.90	100.0%*
3009292 597447 Dwsr#2 Engineering	0	0	.00	.00	.00	.00	.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 Fl	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	0	.00	.00	.00	.00	.0%
TOTAL Capital Outlay	1,843,000	1,843,000	164,863.24	164,863.24	133,075.66	1,545,061.10	16.2%
TOTAL Assets	1,843,000	1,843,000	164,863.24	164,863.24	133,075.66	1,545,061.10	16.2%



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

FOR 2026 02

ACCOUNTS FOR:		ORIGINAL	REVISED				AVAILABLE	PCT	
300	Water	APPROP	BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COI	
93 Debt Services									
93 Debt									
51 Other Expenses									
3009393	598900	Interest Expense	334,365	334,365	.00	.00	.00	334,365.00	.0%
3009393	598901	Bond Issuance Costs	0	0	.00	.00	.00	.00	.0%
TOTAL Other Expenses			334,365	334,365	.00	.00	.00	334,365.00	.0%
51 Debt Services									
3009393	597459	Note Payments - Csb	0	0	.00	.00	.00	.00	.0%
3009393	598000	Bond Principal Paym	850,000	850,000	.00	.00	.00	850,000.00	.0%
TOTAL Debt Service			850,000	850,000	.00	.00	.00	850,000.00	.0%
TOTAL Debt			1,184,365	1,184,365	.00	.00	.00	1,184,365.00	.0%



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

FOR 2026 02

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
300 Water							
95 Transfers							
95.1 Transfers							
25 Other Sources & Uses							
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	0	.00	.00	.00	.00	.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	.00	.00	.00	.00	.0%
TOTAL Other Sources & Uses	0	0	.00	.00	.00	.00	.0%
5V Other Fin Uses							
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	0	.00	.00	.00	.00	.0%
TOTAL Water	1,050,299	1,050,299	-409,332.12	-104,037.33	255,023.64	1,204,607.58	-14.7%
TOTAL REVENUES	-5,879,736	-5,879,736	-1,117,694.21	-520,201.09	.00	-4,762,042.13	
TOTAL EXPENSES	6,930,035	6,930,035	708,362.09	416,163.76	255,023.64	5,966,649.71	



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

FOR 2026 02

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	1,050,299	1,050,299	-409,332.12	-104,037.33	255,023.64	1,204,607.58	-14.7%
** END OF REPORT - Generated by Kelly Ellison **							



BALANCE SHEET FOR 2026 2

FUND#	300	Water		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
300	101000		Cash	.50	654.62
300	101001		Money Market	12,667.07	6,397,596.58
300	101005		Srf Funds	114,160.03	115,513.15
300	101100		Claim On Cash	-560,277.45	20,171.22
300	102000		Water Tank Maintenance	.10	138.15
300	102001		Water Tank Maint Money Market	9,959.02	496,268.94
300	102293		Cd - Csb - Wwb	.00	.00
300	102294		Cd-Csb-Water Tank Mnt 23088	.00	.00
300	102295		Cd-Csb-Watr Bd 22396	.00	.00
300	102297		Cd-Csb-Wtr Bd 22398	.00	.00
300	102298		Cd-Csb-Wtr Bd 22399	.00	.00
300	102299		Cd-Csb Wtr Bd 22490	.00	.00
300	102300		Cd-Csb-Wtr Cd 22493	.00	.00
300	102301		Cd-Csb-Wtr Bd 22494	.00	.00
300	102302		Cd-Csb-Wtr Bd 23472	.00	.00
300	102303		Cd-Csb-Wtr Bd 23473	.00	.00
300	102304		Cd-Csb-Wtr Bd 23474	.00	.00
300	102305		Cd-Csb-Wtr Bd 23475	.00	.00
300	120001		Accounts Receivable	56,566.37	776,688.20
300	120002		Allowance For Bad Debts	.00	-60,814.13
300	120003		A/R Offset Collection Fee	-1,880.85	-109,646.67
300	120005		Contracts Receivable	332.19	2,773.55
300	120010		Accounts Rec - Audit Accrual	.00	288,139.97
300	120030		Accounts Receivable - Grants	-114,105.84	94,563.76
300	120040		Accounts Receivable - Misc	.00	-18,004.04
300	120045		Prepays	.00	.00
300	120046		Prepaid Interest Srf Loan	.00	.00
300	122001		Accrued Interest Receivable	.00	.00
300	130001		Due From General Fund	.00	.00
300	130002		Due From Gas Fund	.00	.00
300	130004		Due From Sewer Fund	.00	.00
300	130007		Due From Capital Projects Fund	.00	.00
300	140001		Inventory	.00	268,974.01
300	151040		Receivable Srf -Adem	.00	787,039.67
300	151051		05 And 12 Bond Fund (7713)	.00	1.06
300	151060		2009 Bond Fund (3000)	.00	.00
300	151061		2009 Bond Reserve (3001)	.00	.00
300	151062		2009 Bond Const (3002)	.00	.00
300	151079		2012 Bond Reserve (6000)	.00	-2.84
300	151081		2012 A Bond Fund (88000)	.00	.00
300	151082		2012 A Reserve Fund (88001)	.00	.00
300	151086		2016 A Bond (246386000)	7,028.51	43,342.33
300	151087		2016 B Bond	.00	.00
300	151090		2016A Project Fund (246386002)	.00	.75
300	151091		2016B Project Fund (255626002)	.00	.00
300	151092		2016A Reserve Fund (246386001)	405.87	129,520.28
300	151093		2016B Reserve Fund (255626001)	.00	.00
300	151094		2021 Bond Fund (214981000)	64,843.07	612,437.87
300	151095		2021 Refunding Reserve Fund	2,112.99	674,299.17
300	151096		2021 Refunding Escrow	.00	.00
300	151097		2021 Refunding Coi	7.76	2,476.37



BALANCE SHEET FOR 2026 2

FUND: 300 Water			NET CHANGE	ACCOUNT
			FOR PERIOD	BALANCE
ASSETS				
300	151200	2020 Dwsrf Adem Rev Proj Fund	.00	.00
300	160001	Land	.00	11,484.68
300	160002	Buildings	.00	782,375.78
300	160003	System	.00	29,459,397.12
300	160004	Equipment	.00	1,646,203.30
300	160005	Vehicles	.00	412,203.70
300	160010	Construction In Progress	.00	7,878,956.73
300	160020	Bond Issuance Costs	.00	.00
300	160091	Accumulated Depreciation	.00	-13,424,912.94
300	165011	Amort Bond Issuance Costs	.00	.00
TOTAL ASSETS			-408,130.66	37,237,840.34
LIABILITIES				
300	202000	Ap Pending (Due To Pooled)	1,475.62	-2,787.87
300	202002	Fed Withholdings Payable	.00	.00
300	202003	State Withholdings Payable	.99	-2,835.02
300	202004	Fica Tax Payable	.00	.00
300	202005	Medicare Tax Payable	.00	.00
300	202006	Ap - Not In Pool	.00	.00
300	202009	Group Health Ins Payable	.00	-420.33
300	202010	Insurance P/R Deduction W/H	.00	.00
300	202011	Retirement Payable	1,085.27	1,085.27
300	202012	Deferred Comp Payable	.00	.00
300	202013	Bankruptcy Payable	.00	.00
300	202014	Child Support Payable	.00	-699.23
300	202015	Credit Union Payable	.00	.00
300	202016	Misc Payroll Ded Payable	.00	.00
300	202017	United Way Payable	.00	.00
300	203001	Sales Tax Payable	-3,221.52	-2,783.43
300	209001	Accounts Payable	528,333.69	-47,582.49
300	209002	Pcard Liability (Aci)	-139.22	-2,775.25
300	209004	Ap Retainage	.00	.00
300	209005	Payroll Liability	.00	.00
300	210001	Accrued Payroll	.00	-43,523.00
300	210010	Accrued Compensated Absences	.00	-37,100.00
300	229000	Current Maturities Of Ltd	.00	.00
300	230001	Due To General Fund	-16,566.84	-72,735.98
300	230002	Due To Gas Fund	.00	.00
300	230004	Due To Sewer Fund	.00	.00
300	230007	Due To Capital Projects Fund	.00	160.59
300	230009	Deferred Revenue - Grants	.00	.00
300	240001	Meter Deposits	1,250.00	-167,635.25
300	240020	Unearned Revenue	.00	.00
300	240040	over/Short	.00	.00
300	241000	Accrued Interest Pay (Restr)	.00	-56,407.89
300	249000	Current Mat Of Restricted Ltd	.00	-880,678.62
300	260301	Note Payable - Csb	.00	.00
300	260701	2009 Bonds Payable	.00	.00
300	260702	2009 Bonds - Old	.00	.00
300	260703	Defrdr Amt On Refunding 2009	.00	.00



BALANCE SHEET FOR 2026 2

FUND: 300 Water		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
LIABILITIES			
300	260780	2012 Bonds Payable	.00
300	260781	2012 Bonds - Oid	.00
300	260782	2012 - Defrd Costs Refunding	.00
300	260804	2012 A Bond Payable	.00
300	260805	2012 A Bond Oid	.00
300	260806	2012 A Deffered Amt On Refund	.00
300	260807	2016A Bonds Payable	-1,775,000.00
300	260808	2016B Bonds Payable	.00
300	260809	2016A Bonds Oid	-61,874.58
300	260810	2016B Bonds Oid	.00
300	260811	2016A Def Amt On Refunding	49,019.39
300	260812	2016B Def Amt On Refunding	.00
300	260815	2021 Bond Payable	-7,410,000.05
300	260816	2021 Bond Oid	-385,913.94
300	260817	2021 Def Amt On Refunding	.00
300	261097	Payment Cot	.00
300	261200	Bond Payable Srf	-4,895,000.00
300	269000	Less Current Maturities Ltd	880,678.62
TOTAL LIABILITIES			-14,914,809.06
FUND BALANCE			
300	310010	Revenue Control	-520,201.09
300	310020	Expenditure Control	416,163.76
300	310030	Fund Bal - Reserved For Enc	19,585.55
300	310300	Fund Balance/Unreserved/Undes	.00
300	310400	Prior Period Adjustment	.00
300	310500	Contra Asset	-657,838.34
300	310550	CIP Offset	.00
300	380002	Reserve For Encumbrances- Cy	.00
300	380100	Fund Balance - Reserve For Enc	.00
300	380101	Estimated Revenues	.00
300	380200	Appropriation	5,879,736.34
300	380300	Budgetary Fb-Unres	-6,930,035.44
300	381000	Reserve For Encumbrances	1,050,299.10
300	382001	Encumbrances PY	.00
300	382002	Encumbrances - Cy	.00
TOTAL FUND BALANCE			-22,875,031.78
TOTAL LIABILITIES + FUND BALANCE			-37,237,840.34

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

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

	YTD 11/30/18	YTD 11/30/19	YTD 11/30/20	YTD 11/30/21	YTD 11/30/22	YTD 11/30/23	YTD 11/30/24	YTD 11/30/25	Difference 2025/2024
Residential	\$ 478,393.49	\$ 502,307.58	\$ 528,497.67	\$ 529,243.91	\$ 526,237.91	\$ 591,545.22	\$ 675,563.21	\$ 704,322.72	\$ 28,759.51
Industrial	\$ 6,921.17	\$ 5,755.63	\$ 5,818.70	\$ 4,819.80	\$ 5,571.58	\$ 17,249.61	\$ 21,272.46	\$ 14,647.97	\$ (6,624.49)
Commercial	\$ 45,964.35	\$ 53,095.77	\$ 56,745.56	\$ 55,556.10	\$ 57,508.86	\$ 70,878.99	\$ 88,011.38	\$ 80,096.54	\$ (7,914.84)
Government	\$ 21,574.21	\$ 26,117.34	\$ 25,962.55	\$ 22,186.02	\$ 25,360.64	\$ 46,591.88	\$ 60,681.14	\$ 40,818.21	\$ (19,862.93)
	\$ 552,853.22	\$ 587,276.32	\$ 617,024.48	\$ 611,805.83	\$ 614,678.99	\$ 726,265.70	\$ 845,528.19	\$ 839,885.44	\$ (5,642.75)
Penalty Revenue	\$ 13,352.28	\$ 14,057.14	\$ 12,638.27	\$ 10,198.07	\$ 12,372.48	\$ 14,468.05	\$ 14,153.56	\$ 14,454.30	\$ 300.74
Tapping Fees	\$ 10,100.00	\$ 11,400.00	\$ 22,400.00	\$ 3,400.00	\$ (8,450.00)	\$ 27,000.00	\$ 26,872.00	\$ 81,995.09	\$ 55,123.09
Capital Recovery	\$ 33,600.00	\$ 35,300.00	\$ 76,300.00	\$ 3,100.00	\$ 33,200.00	\$ 36,000.00	\$ 53,600.00	\$ 81,300.00	\$ 27,700.00
Fire Tap Monthly Fee							\$ 1,950.00	\$ 2,400.00	\$ 450.00
Administrative Fees	\$ 12,150.00	\$ 9,650.00	\$ 13,900.00	\$ 12,100.00	\$ 16,950.00	\$ 10,900.00	\$ 17,450.00	\$ 13,000.00	\$ (4,450.00)
Connection Fees	\$ 5,075.00	\$ 5,050.00	\$ 4,800.00	\$ 6,500.00	\$ 5,027.91	\$ 3,725.00	\$ 3,801.12	\$ 5,075.00	\$ 1,273.88
Total Fees	\$ 74,277.28	\$ 75,457.14	\$ 130,038.27	\$ 35,298.07	\$ 59,100.39	\$ 92,093.05	\$ 117,826.68	\$ 198,224.39	\$ 80,397.71
Grant Revenue							\$ 4,790,925.00	\$ -	\$ (4,790,925.00)
Interest	\$ 5,040.68	\$ 5,073.74	\$ 297.46	\$ 273.85	\$ 7,223.80	\$ 43,157.89	\$ 49,132.22	\$ 54,186.14	\$ 5,053.92
Other	\$ -	\$ 1,664.80	\$ 823.61	\$ 34.67	\$ 5,439.05	\$ 110.00	\$ 1,130.00	\$ 25,398.24	\$ 24,268.24
Total Revenue	\$ 632,171.18	\$ 669,472.00	\$ 748,183.82	\$ 647,412.42	\$ 686,442.23	\$ 861,626.64	\$ 5,804,542.09	\$ 1,117,694.21	\$ (4,686,847.88)
Water Distribution Expense	\$ 218,762.02	\$ 222,648.47	\$ 232,009.68	\$ 198,663.61	\$ 232,340.89	\$ 260,038.88	\$ 275,792.77	\$ 279,930.31	\$ 4,137.54
Water Treatment Expense	\$ 148,352.55	\$ 152,949.41	\$ 169,891.37	\$ 213,269.06	\$ 198,897.83	\$ 222,824.53	\$ 225,937.48	\$ 263,568.54	\$ 37,631.06
Capital	\$ 28,012.00	\$ 60,050.30	\$ 44,550.00	\$ 81,801.00	\$ 10,457.15	\$ 710,153.18	\$ 473,974.32	\$ 164,863.24	\$ (309,111.08)
Debt Service	\$ 59.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 395,185.62	\$ 435,648.18	\$ 446,451.05	\$ 493,733.67	\$ 441,695.87	\$ 1,193,016.59	\$ 975,704.57	\$ 708,362.09	\$ (267,342.48)
Revenue Over Expense	\$ 236,985.56	\$ 233,823.82	\$ 301,732.77	\$ 153,678.75	\$ 244,746.36	\$ (331,389.95)	\$ 4,828,837.52	\$ 409,332.12	\$ (4,419,505.40)