

## **AGENDA ITEM HISTORY SHEET**

**ITEM TITLE** 

Ordinance 2025-11

**AGENDA NO: 10** 

**AGENDA DATE:** 11/18/2025

**FUNDING CERTIFICATION** (Finance Director) (Signature, if applicable)

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

**ITEM HISTORY** (Previous Council reviews, action related to this item, and other pertinent history)

This rate ordinance includes the REMOVAL of the 1 FTE to the water department each year for 5 years. This ordinance will be getting it's first reading, and WSAC has recommended this ordinance to be adopted by Council as is. Ryan Bowman with Friday Firm drafed/reviewed the ordinance.

ITEM COMMENTARY (Background discussion, key points, recommendations, etc.) Please identify any or all impacts this proposed action would have on the City budget, personnel resources, and/or residents.

This ordninance reflects the rates that were most recently proposed in our water/wastewater rate study. Once the rate ordinance is adopted, the rate study will be turned into Natural Resources Division for approval. Act 605 requires the implementation of full cost pricing meaning we mst have rates that provide us with adequate revenue to continue operating the system at current level of service as well as completing our Council adopted water capital improvment plan. The rates will allow us to be compliant with Act 605 and allow us to continue doing the upgrades needed for our system. The proposed 2026 budget numbers are reliant on our rates. If these rates are not implemented by January 1, 2026, we will have to do major adjustments to the budget to cover the shortfall in revenue which may result in the capital improvement plan projects as well as day to day opprations being negatively affected.

(This section to be completed by the Mayor)

### **ACTION PROPOSED** (Motion for Consideration)

Complete a first reading of this ordinance in November, allow for public hearing to be held during November's Council meeting, do 2nd and 3rd reading by title only, and adopt the ordinance in December to allow for implementation and review of the rate study before January 1st.

ORDINANCE NO.	
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AN ORDINANCE FIXING RATES FOR SERVICES RENDERED BY THE WATER FACILITIES OF THE WATER AND SEWER SYSTEM OF THE CITY OF BRYANT, ARKANSAS; PRESCRIBING OTHER MATTERS RELATING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, the City of Bryant, Arkansas (the "City") owns and operates a water and sewer system (the "System"); and

WHEREAS, in order to comply with Act 605 of 2021, the City Council has determined that the rates charged for water services of the System should be increased;

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bryant, Arkansas:

Section 1. The following monthly rates and charges, which the City Council hereby finds and declares are fair, reasonable and necessary rates, are hereby fixed as rates to be charged for water services to be rendered by the System.

Monthly Water Rates. (a) For water service between January 1, 2026 and December 31, 2026, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

### January 1, 2026 - December 31, 2026

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	Minimum Charge
5/8"	\$ 15.69
1"	23.54
1 1/2"	39.24
2"	78.46
3"	125.54
4"	235.40
6"	784.65

All consumption in excess of 2,000 gallons: \$0.754 per 100 gallons

(b) For water service between January 1, 2027 and December 31, 2027, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2027 - December 31, 2027

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	Minimum Charge
5/8"	\$ 16.95
1"	25.43
1 1/2"	42.38
2"	84.74
3"	135.58
4"	254.23
6"	847.42

All consumption in excess of 2,000 gallons: \$0.814 per 100 gallons

(c) For water service between January 1, 2028 and December 31, 2028, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

### January 1, 2028 - December 31, 2028

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	Minimum Charge
5/8"	\$ 18.30
1"	27.46
1 1/2"	45.77
2"	91.52
3"	146.43
4"	274.57
6"	915.22

All consumption in excess of 2,000 gallons: \$0.879 per 100 gallons

(d) For water service between January 1, 2029 and December 31, 2029, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

### January 1, 2029 - December 31, 2029

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	Minimum Charge
5/8"	\$ 19.58
1"	29.38
1 1/2"	48.97
2"	97.92
3"	156.68

4"	293.79
6"	979.28

All consumption in excess of 2,000 gallons: \$0.941 per 100 gallons

(e) For water service on and after January 1, 2030, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

#### On and After January 1, 2030

For the first 2,000 gallons of water consumption per month or portion thereof:

Meter Size	Minimum Charge
5/8"	\$ 20.96
1"	31.44
1 1/2"	52.40
2"	104.78
3"	167.65
4"	314.35
6"	1,047.83

All consumption in excess of 2,000 gallons: \$1.007 per 100 gallons

- (f) Customers receiving water services to locations outside of City limits will be charged double the prevailing minimum charge.
- (g) Each customer 65 years and older, with verification of age, shall receive a senior citizen discount of three dollars and eighty-one cents (\$3.81), which shall be deducted from the monthly water bill.
- (h) If the City determines that it is necessary to purchase from any secondary water provider, customers will be charged an additional surcharge of \$0.04 per 100 gallons of water consumption, in addition to the then-prevailing water rates, for the month in which the City purchases from said secondary provider.
- Section 2. (a) On or before June 30, 2029 and on or before June 30 of each fourth (4th) year thereafter, the City shall engage a duly qualified rate analyst not in the regular employ of the City (an "Analyst") to review the then current water and sewer rates and make recommendations as to whether any rate increases are necessary to produce revenues sufficient to pay debt service on outstanding bonds secured by System revenues ("System Bonds"), provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.
- (b) Beginning in 2026, the City, on or before June 30 of each year that an Analyst is not engaged pursuant to subsection (a) above, shall review the then current water and sewer rates to determine whether any rate increases are necessary to produce revenues sufficient

to pay debt service on outstanding System Bonds, provide an adequate depreciation fund, pay the costs of operating and maintaining the System and meet any required bond covenants for the ensuing fiscal year.

- Section 3. None of the water services afforded by the System shall be furnished without a charge being made therefore. Any multi-unit that has installed a master meter will pay the Minimum Charge on each unit plus usage shown on the master meter.
- Section 4. The provisions of this Ordinance are separable and if a section, phrase or provision shall be declared invalid, such declaration shall not affect the validity of the remainder of this Ordinance.
- Section 5. All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.
- Section 6. It is hereby ascertained and declared that an emergency exists and this Ordinance being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in force from and after its passage.

[Remainder of page intentionally left blank]

	PASSED:	, 2025.		
			APPROVED:	
ATTEST:			Mayor	
(SEAL)	City Clerk			

## CERTIFICATE

sess	The undersigned, City Clerk of the City of g pages are a true and perfect copy of Ordision of the City Council of the City of Bryant City at 6:30 o'clock p.m., on the da	nance No t, Arkansas, held a	, adopted at a
Ordinance is	of record in Ordinance Record Book No	, Page	, now
in my possess	sion.		
	GIVEN under my hand and seal on this	day of	, 2025.
		City C	lerk
(SEAL)			



# City of Bryant, AR

2025 Water and Wastewater Rate Study



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Appendix A – Water and Wastewater Rate Model Appendix B – Act 605 Compliance Checklist



## Acknowledgements

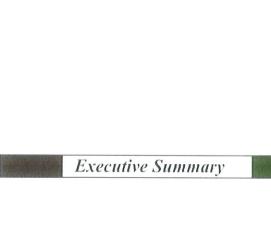
During the course of this rate study, several City of Bryant employees and engineer consultants expended considerable amounts of time and effort in assisting the project team. These employees included the Mayor and City Council, Mr. Tim Fournier, Mr. Troy Ellis, Ms. Moriah Winkle and Mr. Ted Taylor. The project team owes a debt of gratitude to the hard work, dedication and professionalism of these and other staff members, without whom this project would not have been successfully completed.

The project team has relied upon the extensive data supplied by the City of Bryant. Thus, the integrity of the study is largely dependent upon the accuracy of this financial and customer data. Every effort has been made by the project team to validate and confirm the information contained herein prior to the preparation of the final study documents. This report presents no assurance or guarantee that the forecast contained herein will be consistent with actual results or performances. These represent forecasts based on a series of assumptions about future behavior, and are not guarantees. Any changes in assumptions or actual events may result in significant revisions to the forecast and its conclusions. The cash flow projections and debt service coverage calculations are not intended to present overall financial positions, results of operations, and/or cash flows for the periods indicated, which is in conformity with guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants.

Willdan Financial Services ("Willdan") is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the United States Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB"). The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority. As part of its SEC registration Willdan is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving Willdan. Pursuant to MSRB Rule G-42, Willdan is required to disclose any legal or disciplinary event that is material to Client's evaluation of Willdan or the integrity of its management or advisory personnel. Willdan has determined that no such event exists. Copies of Willdan's filings with the United States Securities and Exchange Commission can currently be found by accessing the SEC's **EDGAR** system Company Search Page which is currently available https://www.sec.gov/edgar/searchedgar/companysearch.html and searching for either Willdan Financial Services or for our CIK number which is 0001782739.

For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the municipality with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the municipality, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the municipality, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, unless formally engaged to provide such information.





## **Executive Summary**

### Background



In late 2024, the City of Bryant, Arkansas (the "City") engaged Willdan Financial Services to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing an updated comprehensive water and wastewater rate plan for FY 2026 and beyond. The objective is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time minimizing the impact on ratepayers.

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, system growth, and increases in staffing levels.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well
  as a determination of the need for funding capital requirements through the issuance of long-term
  debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes and billing units for the ten-year forecast period.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.
- A statement with supporting documentation affirming the rate study's compliance with Act 605.

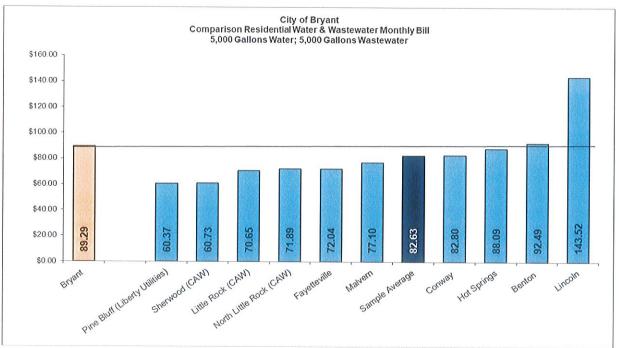
## Water and Wastewater Rate Comparison

Chart ES-1 compares Bryant's current monthly water and wastewater charges to those of nearby cities in Arkansas. A billing volume of 5,000 gallons for water and 5,000 gallons for wastewater was used for the residential comparison as it represents typical usage levels for an average household in the City. The rate data is based on published rates and ordinances posted by each municipality on their websites as of May 2025. These rates do not include sales tax, activation, infrastructure fee, or other charges beyond the basic



minimum and volume charges. The table reveals that the City's rates are only slightly higher when compared to most other cities in the region.





### Water and Wastewater Customers and Meters - Test Year & Forecast

The majority of the water and wastewater accounts served by Bryant are inside city Residential and Non-Residential customers. Table ES-2 on the next page presents total water and wastewater connections (customers) by customer class for the City for the test year and forecast period. As shown, overall water accounts are forecast to increase from 8,800 in the test year to 10,221 in FY 2034, an average annual increase of 1.7%. The City has a larger number of wastewater accounts as it provides sewer services to outside city customers. Wastewater accounts are expected to grow faster than water accounts as Bryant continues to expand sewer services to the County. Overall wastewater accounts are forecast to increase from 10,056 in the test year to 11,974 in FY 2034. The addition of these new connections will result in both non-recurring connection fees and increasing monthly water and wastewater revenues.



TABLE ES-2

		FOREC	AST TOTAL	CUSTOMERS			
		WA	TER Custon	ner Classes			
Fiscal Year	Residential & Non- Residential	Sprinkler N	1ulti-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
	WATER Total Custo	mers					
2023	8,223	334	100	_	AND RESIDENCE OF THE PARTY OF T	4.3404000000000000000000000000000000000	M
2024	8,182	406	100 99	7	1	9	8,64 8,70
2025	8,376	308	99	7	1	9	0.00
2026	8,518	313	99	7	1	9	8,80 8,94
2027 2028	8,663	318	99	7	1	9	9,09
2028	8,810	324	99	7	1	9	9,25
2030	8,960 9,113	329	99	7	1	9	9,40
2031	9,267	334 340	99	7	1	9	9,56
2032	9,425	345	99 99	7	1	9	9,72
2033	9,585	351	99	7	1	9	9,88
2034	9,748	357	99	7	1	9	10,05 10,22
	Control of the Control of	FORFOLO					
		FURECAS	TOTAL	CUSTOMERS	) historial		
		WAGILWA	TER Custo	mer Classe	S		
	Residential & Non-	Salam Mataural			Dr	ain Water	
I	Residential & Non-		S-1- 0			County	
F	Residential & Non- Residential	Salem Metered Sewer	Salem Sev	ver Quaill			Total
	Residential	Sewer	Salem Sev	ver Quaill		County	Total
V	Residential VASTEWATER Tota	Sewer   Customers	Salem Sev	ver Quail I		County	Total
2023	Residential  WASTEWATER Tota  7,647	Sewer Customers	Salem Sev	ver Quail (		County	
V	Residential VASTEWATER Tota	Sewer   Customers	Salem Sev		Ridge L	County	9,237 9,724
2023 2024 2025	Residential  WASTEWATER Tota  7,647	Sewer Customers	Salem Sev	390 653	19 46	County andfield)	9,237 9,724
2023 2024	Residential  VASTEWATER Tota  7,647 7,717	Sewer    Customers		390 653 701	19 46 46	county andfield)	9,237 9,724 10,056
2023 2024 2025	Residential  VASTEWATER Tota  7,647 7,717  7,894	Sewer  Customers  1,180 1,307		390 653 701 722	19 46 46 46	county andfield)	9,237 9,724 10,056 10,252
2023 2024 2025 2026 2027 2028	Residential  VASTEWATER Tota  7,647 7,717  7,894 8,028	Sewer    Customers		390 653 701 722 743	19 46 46 46 46 46	county andfield)	9,237 9,724 10,056 10,252 10,452
2023 2024 2025 2026 2027	Residential  7,647 7,717  7,894 8,028 8,165	Sewer  1,180 1,307  1,414 1,455 1,498 1,541		390 653 701 722 743 765	19 46 46 46 46 46 46	county andfield)	9,237 9,724 10,056 10,252 10,452 10,656
2023 2024 2025 2026 2027 2028	Residential  7,647 7,717  7,894 8,028 8,165 8,303 8,445	Sewer  1,180 1,307  1,414 1,455 1,498 1,541 1,586		390 653 701 722 743 765 787	19 46 46 46 46 46 46 46	county andfield)  - 1 1 1 1 1 1	9,237 9,724 10,056 10,252 10,452 10,656 10,865
2023 2024 2025 2026 2027 2028 2029	Residential  7,647 7,717  7,894 8,028 8,165 8,303 8,445 8,588	Sewer  1,180 1,307  1,414 1,455 1,498 1,541 1,586 1,632		390 653 701 722 743 765 787 810	19 46 46 46 46 46 46 46 46 46	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9,237 9,724 10,056 10,252 10,452 10,656 10,865 11,077
2023 2024 2025 2026 2027 2028 2029 2030	7,647 7,717 7,894 8,028 8,165 8,303 8,445 8,588 8,734	1,180 1,307 1,414 1,455 1,498 1,541 1,586 1,632 1,680		390 653 701 722 743 765 787 810 834	19 46 46 46 46 46 46 46 46 46	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9,237 9,724 10,056 10,252 10,452 10,656 10,865 11,077 11,295
2023 2024 2025 2026 2027 2028 2029 2030 2031	Residential  7,647 7,717  7,894 8,028 8,165 8,303 8,445 8,588	Sewer  1,180 1,307  1,414 1,455 1,498 1,541 1,586 1,632		390 653 701 722 743 765 787 810	19 46 46 46 46 46 46 46 46 46	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9,237 9,724 10,056 10,252 10,452 10,656 10,865 11,077



### Net Revenue Requirement

**Table ES-3** presents the City's forecast Net Revenue Requirement for the ten-year period FY2025 through FY2034. The table reveals that the total revenue requirement is expected to increase from \$11,464,551 in FY2025 to \$22,847,341 in FY2034. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

As shown in this table, Operating and Capital Outlay Expenses are by far the largest annual expense paid by Bryant's water and wastewater utilities. The second largest expense is the cost of water purchases from Central Arkansas Water ("CAW"). Any changes in forecast estimates used in determining the City's water and wastewater revenue requirement for this rate study could require significant changes to the rate plan presented in this report.

TABLE ES-3

	Operating						Total	Less	Net
	& Capital	CAW	Cap Outlays/	Debt		ansfers &	Cost of	Non-Rate	Revenue
	Expenses	Costs	Reserve Rqmt	Service	Con	itingencies	Service	Revenues	Requiremen
					pressou	CSACTSOM REPORTED STATE	SCHOOL STREET,		
2025	WATER Revenue I \$ 2.913,240 S	1,955,149		\$ 427,392	Ment	187,500	£ 5,000,004	A 000 700	4 700 5
2026	3,104,094	2,149,653	350,176		2	The second second	\$ 5,828,281	\$ 1,088,702	\$ 4,739,57
2027	3,311,516	2,149,653		1,468,321		187,500	7,259,744	1,124,870	6,134,87
2028	3,528,874	2,405,360	355,429 360,760	1,720,714		187,500	7,980,519	1,195,608	6,784,91
2029	3,756,619			1,724,422		187,500	8,538,112	1,336,510	7,201,60
		3,031,717	366,171	1,802,372		187,500	9,144,380	1,481,843	7,662,53
2030	3,995,220	3,230,386	371,664	1,806,031		187,500	9,590,801	1,526,506	8,064,29
2031	4,123,758	3,458,036	377,239	1,808,413		187,500	9,954,946	1,572,418	8,382,52
2032	4,257,065	3,692,154	382,898	1,813,361		187,500	10,332,977	1,619,685	8,713,29
2033	4,395,354	3,932,326	388,641	1,816,988		187,500	10,720,809	1,667,769	9,053,04
2034	4,538,852	4,192,980	394,471	2,262,333		187,500	11,576,136	1,718,684	9,857,45
	WASTEWATER R	wanua Pagi	ulromant.		ROLLIN S	William Parket			
2025	4.746.095	svenue Ked	1,033,015	656,362		289,500	6,724,972		6 704 07
2026	5.012.861		1,048,510	972,261		298,185	7,331,817	-	6,724,97
2027	5,297,939		1,064,238	1,424,855		307,131	8,094,163	-	7,331,81
2028	5.596,725	120	1,080,201	1,511,437		316,344		-	8,094,16
2029	5.909,869		1,096,404	2,426,544		325.835	8,504,707		8,504,70
2030	6.238,055	-					9,758,652	-	9,758,653
2030	6.457,134	-	1,112,851	3,101,874		335,610	10,788,390	-	10,788,39
2031		-	1,129,543	3,102,619		345,678	11,034,974	-	11,034,974
2032	6,685,391	-	1,146,486	3,110,950		356,048	11,298,875	_	11,298,87
2033	6,923,290	(**)	1,163,684	3,115,210		366,730	11,568,913	-	11,568,91
2034	7,171,324		1,181,139	4,259,695		377,732	12,989,890		12,989,89
	TOTAL Revenue R	teauirement							
2025	7.659.334	1.955,149	1,378,016	1,083,754		477,000	12,553,253	1,088,702	11,464,55
2026	8.116.955	2.149.653	1,398,686	2,440,583		485.685	14,591,562	1,124,870	13,466,692
2027	8.609.455	2,405,360	1,419,667	3,145,569		494,631	16,074.682	1,124,670	14,879,074
2028	9,125,599	2,736,556	1,440,962	3,235,859		503,844	17,042,819	1,336,510	15,706,309
2029	9.666,488	3,031,717	1,462.576	4,228,916		513,335	18,903,033	1,481,843	
2030	10.233,275	3,230,386	1,484,515	4,220,916		523,110			17,421,190
2030	10,580,892	3,458,036					20,379,191	1,526,506	18,852,685
2031	10,980,892		1,506,782	4,911,032		533,178	20,989,920	1,572,418	19,417,502
2032		3,692,154	1,529,384	4,924,310		543,548	21,631,852	1,619,685	20,012,167
2033	11,318,645 11,710,176	3,932,326 4,192,980	1,552,325 1,575,610	4,932,197 6,522,028		554,230 565,232	22,289,723 24,566,026	1,667,769 1,718,684	20,621,953 22,847,341



## Capital Improvement Plan

One of the key assumptions used in the development of the long-term revenue requirement is the City's Capital Improvement Plan. The City's near-term (2025-2029) CIP assumptions are summarized in **Table ES-4**. The table reveals that the City's CIP over the next five years is estimated to be \$14,160,000 for the water system and \$47,669,000 for the wastewater system. Bryant anticipates funding a portion of the CIP with impact fees, transfers and other sources available to the City. Additional funding is forecasted to come from long-term bond issues totaling \$44,726,000.

TABLE ES-4

CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW FY 2020 - FY 2025	BOND ISS	SUES
SCENARIO: 2025 09 02 Scenario I Status Quo		Cost
WATER PROJECTS		
NEAR TERM (2025 2029)		
1.5M Gallon Tank @ N. Reynolds / High School	\$	11,000,000
12" extension Boon Rd		1,300,000
System Transmission, Springhill, I-30 to Hwy 5N		1,000,000
Bryant Pkwy I-30 to Johnswood		740,000
Fireflow Improvemnet Project N. Reynolds Rd at Rogers Rd.Crossig		40,000
Woody Dr to Steeplechase Cir	-	80,000
Total		14,160,000
WASTEWATER PROJECTS		
NEAR TERM (2025 2029)		
Disinfection / Contact Basin / Dissolved Oxygen Basin Improvements	\$	4,230,000
Headworks & Grit Removal Improvements		5,922,000
Activated Sludge Process Improvements		12,250,000
Clarification Improvements / WAS / RAS		9,024,000
BR-04 Lift Station LS-05 Upgrade		8,625,000
Lift Station LS-05 Parallel Force Main	_	7,618,000
Total		47,669,000
TOTAL CIP	\$	61,829,000

It should be noted that if the City materially revises its CIP, the rate plan may be subject to potentially significant revision.

## Water and Wastewater Rate Design

Based on an extensive series of discussions with the City, the project team is presenting the following rate plan for the City Council to consider. The following is notable regarding the proposed rate plan:



- While the rate models present a forecast of rates for ten years, the project team recommends that the City adopts a 5-year rate plan, with rates to be automatically implemented annually on January 1, 2026 through January 1, 2030.
- Given the significant growth in the City and potential for unexpected events the project team
  recommends that the City periodically review these rates during the next five years, to incorporate
  any changes to costs, volumes or growth assumptions that may occur during that time.
- The most significant impact on rates will be the cost of operating expenses and Central Arkansas Water purchases. Should the City make material changes to its operating expenses and/or CIP, the City should undertake an immediate review of its rate plan.
- The second largest impact on rates will be debt issued to fund the CIP. The initial cost of service and
  rate proposal assumes that the Utility rate adjustments will be funded on a stand-alone basis,
  whereby debt service will be fully funded through rates.
- Future debt is assumed to have a 20-year term and 4.0% interest rate. If other credit terms become available, the recommended rate plan may require revision.
- Finally, the project team recommends the City continue using the existing water and wastewater rate structure. This rate structure is effective and easily understood by customers.

Uniform adjustments are applied to the water and wastewater's existing base and volumetric rates for each rate class. There is no change to the basic rate structure other than the uniform annual adjustments in the rate plan. As part of this rate proposal, a significant adjustment in wastewater infrastructure monthly charge is recommended for all wastewater customers served by a 5/8" water meter. The wastewater infrastructure charge for 5/8" meters is set to decrease from \$15.75 per month to \$10.00 per month starting in January 2026 and will automatically increase by 5% each year after that. Wastewater infrastructure charges for customers served by larger meters will remain unchanged (will also automatically increase by 5% each year). The rate plan and forecast revenues and expenses under this scenario are presented in **Appendix A**.

**Table ES-5** on the next page presents a summary of the rate plan proposed for water customers. **Table ES-6** presents a summary of the rate plan proposed for wastewater customers. **Table ES-7** presents the customer rate impact assuming the proposed rate plan is adopted by City Council.

## Act 605 Compliance

This rate study was completed in compliance with Act 605 rules established by the Arkansas Natural Resources Commission as dictated by Ark. Code Ann. § 14-234-801 et. seq. These rules, and the rate study compliance thereof, are documented in **Appendix B** "Check List of Rules Implementing AR Act 605 of 2021". Willdam used this check list to certify Act 605 compliance as part of this rate study.

It should be noted that the City's asset management plan is contained in its comprehensive Master Plan, a separate document that will be made available upon request.

As stated throughout the rate study, **Appendix A** of the report presents the rate model worksheet summaries that detail the financial ratios, financial analysis and rate design prepared as part of the rate study. References to where each of the specific criteria is fulfilled is contained in the checklist in Appendix B.



TABLE ES-5

				23					Effective				
Water to the second			Current		Jan-26		Jan-27		Jan-28		Jan-29		Jan-30
WATE	3												
Residential and	Non Residential												
Monthly Minimu													
5/8"	onargo	S	14.53	\$	15.84	S	17.26	S	18.82	C	20.51	0	22.36
1"			21.80	*	23.76	Ψ	25.90	Ψ.	28.23	0	30.77	Φ	33.54
1 1/2"			36.33		39.60		43.16		47.05		51.28		55.90
2"			72.65		79.19		86.32		94.08		102.55		111.78
3"			116.24		126.70		138.10		150.53		164.08		178.85
4"			217.96		237.58		258.96		282,26		307.67		335.36
6"			726.53		791.92		863.19		940.88		1,025.56		1,117.86
Volume Rate Per	r 100 Gal												
2,000	Above		0.698		0.761		0.829		0.904		0.985		1.074
	2				100		-		-		-		
-	2				-		17.0		100				
Woodland Hills													
Monthly Minimu (Rate set by CAW)	The second secon		447.10		480.64		516.69		554.16		581.87		610.97
Volume Rate Per	1,000 Gal												
(Rate set by CAW)	)												
	Above		2.166		2.326		2.513		2.700		2.834		2,968
	5				-		-		140		-		-
*	-				-		-		-		-		2

### TABLE ES-6

						Effective				
		Current	Jan-26	Jan-27		Jan-28		Jan-29		Jan-30
WASTEWATER										
Residential & Non-Reside	ntial Inside									
Monthly Minimum Charge		\$ 20.70	\$ 21.94	\$ 23.26	\$	24.65	\$	25.15	\$	25.6
Volume Rate/100 Gal (2,000	0-Above)	1.104	1.170	1.240		1.315		1.341		1.36
Salem/Quail Ridge										
Monthly Minimum Charge		\$ 41.40	\$ 43.88	\$ 46.52	S	49.31	S	50.29	\$	51.3
Volume Rate/100 Gal		1,104	1,170	1.240		1.315		1.341		1.36
Drain Water (County Land	field)									
Volume Rate/per Gallon		0.0575	0.0610	0.0646		0.0685		0.0699		0.071
WW Infrastructure Monthl in addition to mthly chgs)	y Charge 5/8"	15.75	40.00	40.50						
in addition to fixing engs)	1"	\$ 52.50	\$ 10.00 55.13	\$ 10.50	\$	11.03	\$	11.58	S	12.1
	1 1/2"	105.00	110.25	57.88 115.76		60.78 121.55		63.81		67.0
	2"	168.00	176.40	185.22		194.48		127.63 204.21		134.0 214.4
	3"	336.00	352.80	370.44		388.96		408.41		214.4 428.8
		530.25	556.76	584.60		613.83		644.52		676.7
	4"									
	4" 6"	1,060.50	1,113,53	1.169.20		1.227.66		1.289.04		1.353.50



TABLE ES-7

			IMPACT	OF RA	TE PLAN ON	10 M	THLY CHAR	GES			
									Effective		
		C	urrent		Jan-26		Jan-27		Jan-28	Jan-29	Jan-30
Residential N	lonthly Charges 5/8"										
2,000 Water	2,000 WW	\$	50.98	\$	47.78	\$	51.02	\$	54.50 \$	57.23	S 60.16
	Increase \$				(3.20)		3.24		3.47	2.74	2.93
	Increase %				-6.3%		6.8%		6.8%	5.0%	5.1%
5,000 Water	5,000 WW		105.04		105.71		113.11		121.06	127.03	133,42
	Increase \$				0.67		7.40		7.95	5.97	6.39
	Increase %				0.6%		7.0%		7.0%	4.9%	5.0%
10,000 Water	10,000 WW		195.14		202.26		216.60		232.00	243.35	255.52
	Increase \$				7.12		14.34		15.40	11.35	12.17
	Increase %				3.7%		7.1%		7.1%	4.9%	5.0%
Commercial	Monthly Charges 2"										
25,000 Water	25,000 WW	\$	675.81	\$	721.67	\$	770.84	\$	823.55 \$	866.99	913,50
	Increase \$				45.86		49.16		52.71	43.44	46.51
	Increase %				6.8%		6.8%		6.8%	5.3%	5.4%





#### **SECTION I**

## Introduction and Demographic Profile

### Background



In late 2024, the City of Bryant, Arkansas (the "City") engaged Willdan Financial Services to conduct a water and wastewater rate study and long-term financial plan. The City was interested in developing an updated comprehensive water and wastewater rate plan for FY 2026 and beyond. The objective of this study is to develop a long-term rate plan that will enable the City to recover sufficient funds to meet operating expenses, capital outlays, debt service and coverage requirements, while at the same time to the best extent possible minimizing the impact of any adjustments on ratepayers. Further, the purpose of this report is to provide documentary assurance that the City's rate plan complies with Arkansas Oversight of Retail Water Providers Act 605 of 2021 (Act 605).

The City identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration such factors as inflation, system growth, and increases in staffing levels.
- A thorough review of the water and wastewater systems' known capital improvement needs, as well
  as a determination of the need for funding capital requirements through the issuance of long-term
  debt for the existing identified capital improvements.
- An estimate of current and forecast accounts, volumes and billing units for the ten-year forecast period.
- An analysis of alternative multi-year water and wastewater rate plans that will distribute costs equitably.
- A detailed analysis and comparison of the City's current and proposed rates to rates in other surrounding communities.
- A statement and supporting documentation affirming the rate study's compliance with Act 605.



### **Report Organization**

This report is organized into the following sections:

**Section I – Introduction and Community Profile** - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents the City's current rate structure and a community profile of the City of Bryant. This includes a comparison of the City's water and wastewater charges with other local communities.

Section II – Water and Wastewater Test Year and Forecast Volumes – analyzes the City's customer base, total accounts and current volumes of treated water and wastewater. This section presents totals for the current year and a forecast ten years into the future.

Section III – Water and Wastewater Test Year and Forecast Revenue Requirement – outlines the process of analyzing the City's current water and wastewater utility cost structure. The total current or "test year" revenue requirements are developed, and costs are functionalized between treatment, distribution/collection, administration and customer billing. Using the test year as a basis, costs are forecast for a ten-year period.

**Section IV – Water and Wastewater Rate Design** – presents rate recommendations for the City of Bryant City Council and Staff to consider which would enable it to meet its revenue requirements over the next decade. This section also presents an analysis of the impact of proposed rate plan on ratepayers.

Appendix A – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for the City of Bryant to calculate water and wastewater current and future revenue requirements. The model automatically generates all calculations based on a set of defined user inputs and has an executive dashboard for users to develop real-time "what-if" scenarios.

**Appendix B** – A project team check list designed to affirm rate study compliance with the rules developed by the Arkansas Natural Resources Commission implementing Act 605 in accordance with Ark. Code Ann. § 14-234-801 et. Seq.

## Community Overview

The City of Bryant is located in the geographic center of Arkansas. The City is approximately 20.58 <sup>1</sup> square miles and has an estimated 2025 population of approximatley 22,271 <sup>2</sup>. While precise official 2025 figures are unavailable, the city's population is projected to continue growing based on data from sources like the U.S. Census Bureau and organizations that track population changes The City is located in Saline County.

The City of Bryant has a Mayor-Council form of government in which the elected Mayor serves as the City's chief administrative officer. The City Council Members establish and adopt City policies. Those policies are then implemented by the Mayor and City Staff. The Bryant City Council consists of eight aldermen, two are elected by, and represent, each of the four City wards. The Mayor is elected at large.

The Mayor operates in much the same way as a Chief Executive Officer of a corporation. The Mayor's Office is responsible for the day-to-day administration of Bryant's City government, including managing the City's budget, departments and operations, and programs for communicating with residents and employees.

<sup>&</sup>lt;sup>2</sup> https://www.arkansas-demographics.com/cities\_by\_population



<sup>1</sup> Wikipedia - https://en.wikipedia.org/wiki/Bryant,\_Arkansas

### Water and Wastewater Current Rates

Table I-1A summarizes the City of Bryant's current water and wastewater rate structure.

TABLE I-1A

Water Rate	S			Wastewater Rates
Residential & Non-F	Residenti	al		Residential & Non-Residential
Minimum Charge by Meter Size (Includes 2,000 Gallons in Base)	1 1/2"	\$	14.53 21.80 36.33	Minimum Charge \$ 20.70 (Includes 2,000 Gallons in Base)
	2" 3" 4" 6"+		72.65 116.24 217.96	Volume Rate (per 100 Gallons) 2,000 Above 1.104
	6 +		726.53	Salem Sewer**  Minimum Charge \$ 41.40  (Includes 2,000 Gallons in Base)
Volume Rate (per 100 Gallons) 2,000	Above	\$	0.698	Volume Rate (per 100 Gallons) 2,000 Above 1.104
COB Parks&F	Re c*			Quail Ridge**
Minimum Charge by Meter Size		\$	-	Minimum Charge \$ 41.40 (Includes 2,000 Gallons in Base)
Volume Rate (per 100 Gallons)	Above		0.2166	Volume Rate (per 100 Gallons) 1.104
Woodland Hi	lls*			Saline County Landfill
Minimum Charge by Meter Size	6" CMPD	\$	447.10	Minimum Charge by Meter Size \$ -
Volume Rate (per 100 Gallons) 2,000	Above		0.2166	Volume Rate (per 1 Gallon) 0.0575

Additionally, all wastewater accounts served by the City are charged a monthly System Infrastructure Fee based on the size of water meter. The Fee was adopted by the Council in 2023 and is used for repayment of sewer or water system bonds and loans. The Fee is charged in addition to all other water and sewer rates and charges.

Table I-1B summarizes the System Infrastructure Fee for different meter sizes.



TABLE I-1B

SYSTEM INFRASTRUC	TURE FEE
Wastewater	
All Customers	
Meter Size	
5/8"	\$ 15.75
1"	52.50
1 1/2"	105.00
2"	168.00
3"	336.00
4"	530.25
6"	1,060.50
6"+	1,060.50

The City of Bryant last adjusted its water and wastewater rates by 2% in January 2025. The current water rate structure assesses a base charge that increases based on meter size for all rate classes except COB Parks&Rec meters and Woodland Hills. COB Parks&Rec and Woodland Hills accounts are charged the CAW water rate. All other water customers are charged a uniform volume rate set by the City for all metered water consumption in excess of 2,000 gallons that are included in the base.

Residential and Non-Residential wastewater accounts are billed a base charge and uniform rate per 100 gallons of metered water consumed. Outside city customers pay 2x times inside city base charge and the same volume rate. The City has a contract with the Saline County landfill to treat leachate trucked from the landfill. The City charges a uniform rate per gallon to treat the waste delivered to its wastewater treatment facility.

## Water and Wastewater Rate Comparison

Chart I-2 and Table I-3 compare the City's monthly water and wastewater charges to surrounding communities in Arkansas. Volumes of 5,000 gallons for water and 5,000 gallons for wastewater were used for the residential comparison as it represents typical usage levels for an average household in Bryant. The comparison is based on inside residential rates for neighboring communities. The rate data is based on published rates and ordinances posted by each municipality on their website. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges.

The following points are also notable:

Many cities do not assess rates that recover the full cost of service, choosing instead to subsidize
their water and wastewater utilities with other revenues or to defer needed repairs and maintenance
at the expense of system reliability and integrity.



 Some cities use tax bonds to fund water/wastewater system construction. This results in lower rates but higher ad valorem taxes.

CHART I-2

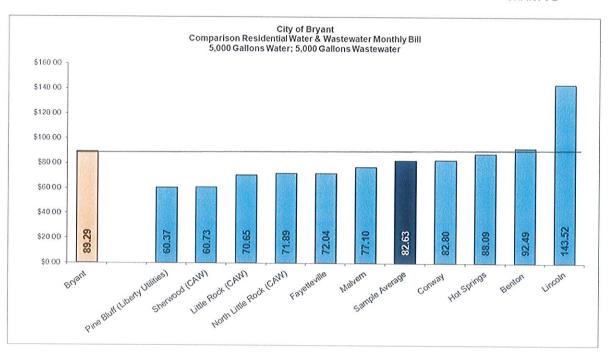
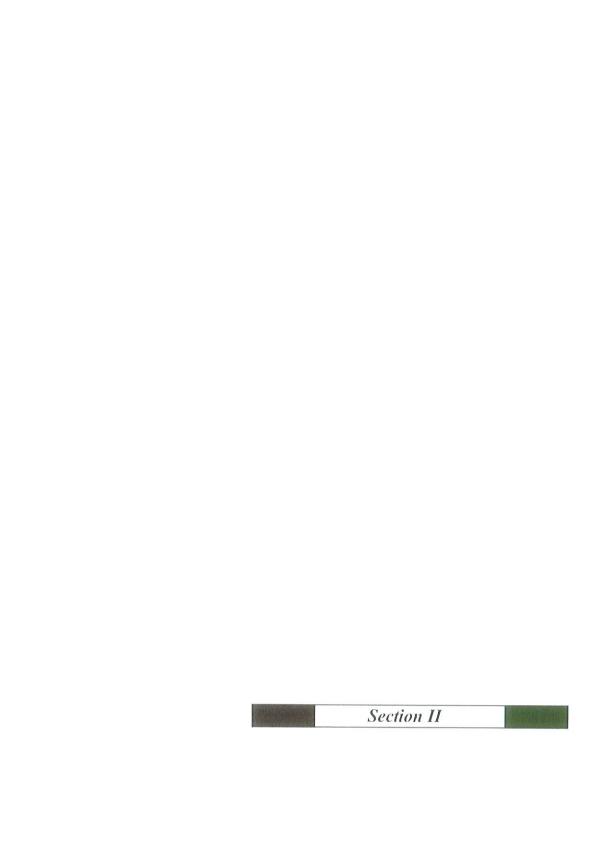


TABLE I-3

MON 5,000 GALLON		RESIDEN FER; 5,000			XTER .
	V	Vater	Was	tewater	Total
Bryant	\$	35.47	\$	53.82	\$ 89.29
Benton		35.81		56.68	92.49
Hot Springs		30.71		57.38	88.09
Pine Bluff (Liberty Utilities)		38.29		22.07	60.37
Fayetteville		23.77		48.27	72.04
Conw ay		30.73		52.07	82.80
Lincoln		97.22		46.30	143.52
Sherwood (CAW)		25.64		35.09	60.73
Little Rock (CAW)		25.64		45.01	70.65
North Little Rock (CAW)		25.64		46.25	71.89
Malvern		32.10		45.00	77.10
Sample Average		36.46		46.18	82.63





#### **SECTION II**

## Water & Wastewater Test Year and Forecast Volumes



In order to accurately forecast future revenues and expenses, it is necessary to examine current water and wastewater utility conditions. The first step in developing cost of service rates is to analyze patterns of usage, both for the system as a whole, and for specified customer classes.

For the City of Bryant, monthly water and wastewater records were reviewed for the period February 2023 through January 2025. These records provided summary information on the monthly water volumes distributed system-wide as well as the number of accounts for each period by defined customer class and the associated revenues. Additionally, these records provided the number of accounts and revenues monthly for all classifications of wastewater customers.

According to standard utility ratemaking methodology, in order to allocate revenue requirements equitably among system users, customers must be classified into relatively homogeneous groups with similar usage characteristics or service demands. Costs are then allocated to the customer classes in proportion to the usage characteristics of each class. For the water system, costs are typically allocated to customers based on their average and peak water demands. For the wastewater system, costs are allocated to customers based on their estimated wastewater flows, and in some cases, based on wastewater strengths.

After thoroughly examining volume and customer data, the project team made no revisions to the City's existing rate classifications. The project team finds these customer class distinctions to be reasonable and appropriate, meeting the criteria of homogenous groups with similar usage patterns.

In this section, the City's functional customer classes and test year usage patterns will be thoroughly analyzed. A ten-year projection of customers and usage will also be presented. These forecasts, along with the revenue requirements, will form the basis of the proposed rate designs.

## Water and Wastewater Customers and Meters - Test Year & Ten-Year Forecast

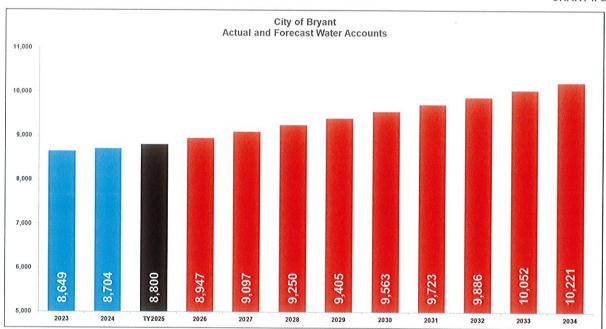
The majority of the water accounts served by Bryant are residential and non-residential accounts, with the balance being sprinkler, multi-family, COB Parks&Recs, and special contract customers. **Table II-1** and **Chart II-2** present total water accounts for the City for the test year and forecast period.



TABLE II-1

		FORE	CAST TOTAL	CUSTOMERS			
		V	VATER Custon	ner Classes			
Fiscal Year	Residential & Non- Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
	WATER Total Cus	tomers					
2023	8,223	334	100	7	1	9	8,64
2024	8,182	406	99	7	1	9	8,70
2025	8,376	308	99	7	1	9	8.80
2026	8,518	313	99	7	1	9	8,94
2027	8,663	318	99	7	1	9	9,09
2028	8,810	324	99	7	1	9	9,25
2029	8,960	329	99	7	1	9	9,40
2030	9,113	334	99	7	1	9	9,56
2031	9,267	340	99	7	1	9	9,72
2032	9,425	345	99	7	1	9	9,88
2033	9,585	351	99	7	1	9	10,05
2034	9,748	357	99	7	1	9	10,22

#### CHART II-2



For each of the historical years, the average number of accounts for the year is shown and the growth reflects the difference from one fiscal year end to the next. Overall water accounts are forecast to increase from **8,800** in the test year to **10,221** in FY 2034, an average annual increase of 1.7% for water customers. The number of multi-family and special contract accounts are not expected to grow during the rate plan period.

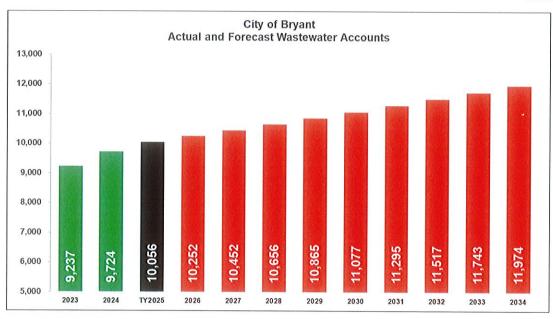


**Table II-3** and **Chart II-4** present the project team's ten-year forecast of wastewater account growth. Wastewater accounts are forecast to increase **10,056** in the test year to **11,974** in FY 2034, an average annual increase of 2.0% for wastewater customers. The City has a larger number of wastewater accounts due to the fact that it provides sewer services to outside city customers. Wastewater accounts are expected to grow faster than water accounts as Bryant continues to expand sewer services to the County.

**TABLE II-3** 

			T TOTAL CUST TER Customer			
	Residential & Non- Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	Total
	WASTEWATER Tota	l Customers			100 100 100 100 100 100 100 100 100 100	
2023	7,647	1,180	390	19	_	9,237
2024	7,717	1,307	653	46	1	9,724
2025	7,894	1,414	701	46	1	10,056
2026	8,028	1,455	722	46	1	10,252
2027	8,165	1,498	743	46	1	10,452
2028	8,303	1,541	765	46	1	10,656
2029	8,445	1,586	787	46	1	10,865
2030	8,588	1,632	810	46	1	11,077
2031	8,734	1,680	834	46	1	11,295
2032	8,883	1,729	858	46	1	11,517
2033	9,034	1,779	884	46	1	11,743
2034	9,187	1,831	910	46	1	11,974

#### CHART II-4





## **Historical and Forecast Water Consumption**

Total water system consumption data was analyzed over the same time period as customer data. A combination of consumption over the past 12 months and historical trends was used as the basis for the development of the forecast water and wastewater usage within the rate model.

The project team prepared a ten-year forecast of water usage based on the same principles on which customer accounts were projected. The results of this forecast for water usage are presented in **Table II-5** and **Chart II-6**.

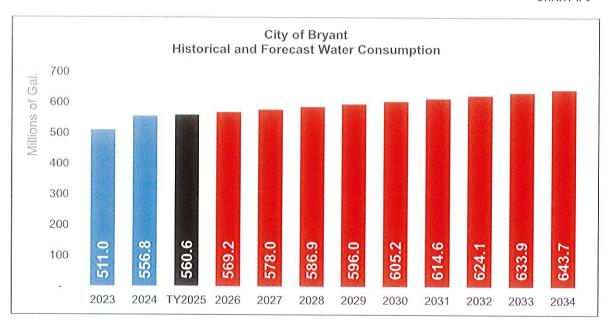
Water usage is expected to increase at an average annual rate of approximately 1.55% over the next decade. By FY 2034 total water consumption is expected to reach **643,731,475** gallons.

**TABLE II-5** 

		FO	RECAST BILL	LED CONSUMP	TION		
			WATER Custon	mer Classes			
	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
	WATER Historical \	/olume					
2023 2024	399,502,400 446,228,600	37,925,300 60,263,200	2,319,000 2,887,700	619,600 1,016,200	32,985,375 44,922,871	1,810,800 1,443,700	510,998,575 556,762,271
	WATER Forecast V	olume					
2025	449,305,278	60,296,438	2,828,900	1,010,000	45,824,455	1,295,300	560,560,371
2026	456,942,813	61,291,429	2,828,900	1,010,000	45,824,455	1,295,300	569,192,897
2027	464,710,175	62,302,839	2,828,900	1,010,000	45,824,455	1,295,300	577,971,669
2028	472,609,571	63,330,938	2,828,900	1,010,000	45,824,455	1,295,300	586,899,164
2029	480,643,245	64,376,003	2,828,900	1,010,000	45,824,455	1,295,300	595,977,904
2030	488,813,480	65,438,314	2,828,900	1,010,000	45,824,455	1,295,300	605,210,449
2031	497,122,597	66,518,154	2,828,900	1,010,000	45,824,455	1,295,300	614,599,406
2032	505,572,957	67,615,813	2,828,900	1,010,000	45,824,455	1,295,300	624,147,425
2033	514,166,961	68,731,586	2,828,900	1,010,000	45,824,455	1,295,300	633,857,201
2034	522,907,050	69,865,770	2,828,900	1,010,000	45,824,455	1,295,300	643,731,475







### **Peaking Factors**

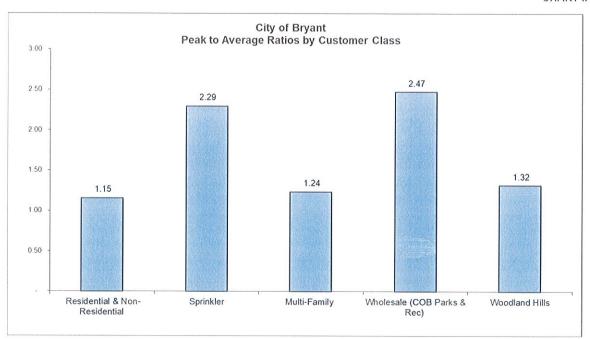
The cost of providing water to customers depends not only on the amount of water each class uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of a water utility's customers are an important influence on the utility's costs. Because water utilities attempt to meet all of the demands of their customers, water systems are sized to meet customers' peak requirements. Therefore, during off-peak periods, there are usually significant costs associated with the unused capacity of the system. These costs must be allocated to customers in proportion to the contribution of each customer class to the system peak, in order to develop equitable cost-based rates. Thus, it is necessary to determine the peak rate of use relative to the average rate of use for each class. This ratio is called a *Peaking Factor*.

The calculation of peaking factors for individual classes relies on available pumping and consumption information as well as professional judgment. If customer meters could record daily flow rates for each customer, more refined information could be obtained on peaking factors. This is not feasible because of the enormous cost that would be imposed on the utility. Therefore, it is accepted practice in the water industry to develop peaking factor estimates based on standard formulas using system peak day information and monthly customer class usage records. This is a conservative methodology, since customer class peaking factors based on peak months will inevitably be lower than the system-wide peaking factor, which is based on the peak day.

Based on AWWA guidelines, the customer class peaking factors calculated in this study are for non-coincidental peaks. The peaking factors developed for this analysis are based on the annualized water consumption by customer class for Test Year Ending January 2025. The calculations of the peaking factors by class are presented graphically in **Chart II-7**.



### CHART II-7







SECTION III

## Water & Wastewater Forecast Revenue Requirement



In this section of the water and wastewater rate study and long-term financial plan, the City of Bryant's test year and forecast water and wastewater utility revenue requirements are developed. The test year consists of the City's fiscal year, January 1, 2025 through December 31, 2025. The estimates presented in this section are based on the City's proposed budget for FY 2025.

The calculation of a revenue requirement differs from a utility's budget in that it represents only that amount that must be raised through the City's user rates. This means that non-rate revenue (such as reconnection fees, late payment charges and interest) must be subtracted from the budgeted operating and capital expenditures to

determine the net revenue requirement to be raised from rates.

As is typical for publicly owned utilities, the City of Bryant's system revenue requirements were developed using the cash basis of ratemaking. Under the cash basis, as defined by the AWWA Manual M-1, system revenue requirements consist of cash expenditures and other financial commitments (such as debt service coverage or reserves) that must be met through system operating revenues and other revenue sources.

All data used in the development of the revenue requirements was obtained from the financial statements, budgets and other information provided by the City. Detailed calculations are presented in the rate model contained in **Appendix A** of this report. For rate design purposes, revenue requirements are developed separately for the water and wastewater systems.

The assumptions utilized in this expense forecast will be thoroughly detailed in this section of the report. These assumptions are critical to the development of both the revenue requirement and the ultimate rate recommendation. The project team reviewed these assumptions with the City staff and considers all to be consistent with staff recommendations.

In this section, current and forecast Operating Costs, Capital Outlays, Transfers, and Debt Service will be examined first. Non-rate revenues will be subtracted from the total to yield the Net Revenue Requirement.

## Operating Expenses and Capital Outlays/Reserve Rgmt - Test Year and Forecast

**Table III-1** on the following page summarizes the test year FY 2025 water system operating expenses and capital outlays in detail by expense category item. **Table III-2** presents the test year FY 2025 operating expenses and capital outlays in detail by expense category item for the wastewater system.



The following is noteworthy about these tables:

- There are two (2) departments within the City's Water Operating Fund (510), each with their own budget: Water Department (510-0900) and Wastewater Department (510-0950).
- Each department's budget includes one or more of the following expense categories:
  - Personnel, which includes all personnel costs, such as salary and benefit expenses, and payroll taxes.
  - Building and Grounds Expense, includes utility costs and repair and maintenance of buildings and grounds.
  - Supply Expense, which includes postage, office and operating supplies, chemicals, and the cost of water purchased from Central Arkansas Water (CAW).
  - Operations Expense, which captures administrative expenses associated with the management of the water and wastewater system, such as dues and subscriptions, permit fees and sales tax expense.
  - Vehicle Expense includes fuel, repairs and insurance expenses for department vehicles.
  - Professional Services, these expenses include such items as financial audits, engineering services and other consulting.
  - o Miscellaneous Expense includes computer hardware and software expense and depreciation.
  - Capital Expenses include bond principal and interest payments and improvement projects and equipment purchased with rate revenues.

Tables III-1 and III-2 also allocate water and wastewater operating expenses between the water and wastewater functions based on function and general ratemaking principles.

The tables also present Capital Outlays/Reserve Requirements as estimated by the City in the test year.

As the tables show, total operating expenses, transfers, and capital outlays in the test year are \$11,469,499 of which \$5,400,889 is for the water utility and \$6,068,610 is for the wastewater utility. it should be noted that for the purposes of State Law 605, expenses that are defined as Capital Outlays by AWWA Cash Basis ratemaking methodology should be defined as Refurbishment and Replacement Reserve. These are expenditures specifically designated to be used for system replacement and maintenance. As will be shown later in this study, the funds designated by the City for this reserve requirement exceed Act 605's guideline of 5.0% of gross revenues each year of the forecast.



#### TABLE III-1

		TEST YEA	IR WAT	ER BUDGE	Т					
ARIO: 2025 10 03 - Scenario I Sta		let Budget	1	   reatment		Distribution		Admin		ustomer Billing
Operating & Maintenance Personnel Sycs	S	1,633,049	S		S	1,469,744	2		\$	163,305
Building & Grounds Exp		141,024	9		9	104,002	9	30.695	P	6,327
Supply Expense		155,000				144,000		9.000		2.000
Operations Expense		503.200		100		6,000		430.000		67.200
Professional Services		330,652				256,000		19.650		55,002
Miscellaneous Expense		36,534		-		32,881		1011000		3,653
Vehicle Expense		113,781				56,891		28,445		28,445
CAW Water Supply		1,955,149		1,955,149						
Total Operating & Maintenance		4,868,388		1,955,149		2,069,517		517,790		325,933
Transfers		187,500		2.0		1.0		187,500		963
Cap Outlays/Reserve Rqmt		345,001				345,001		8		
Total WATER Operating Expenses,										
Transfers and Capital Outlays	\$	5,400,889	\$	1,955,149	\$	2,414,518	S	705,290	5	325,933

### TABLE III-2

		TEST YEAR W	VASTEV	VATER BUD	GE	Т			
ARIO: 2025 10 03 - Scenario I S		et Budget	Т	reatment		Collection	Admin		Customer Billing
Operating & Maintenance									
Personnel Svcs	\$	2,463,234	S	1,108,455	S	1,108,455	\$ -	S	246.323
Building & Grounds Exp		726,208		481,304		206,842	36,2	60	1,802
Supply Expense		870,000		685,000		175,000	8,5	00	1,500
Vehicle Expense		253,769				253,769			
Operations Expense		89,200		3,500		3,500	15.0	00	67,200
Professional Services		294,150		94,000		143,000	21,1	50	36,000
Miscellaneous Expense	_	49,534		12,000		12,000	12,3	84	13,151
<b>Total Operating &amp; Maintenance</b>		4,746,095		2,384,259		1,902,566	93,2	94	365,976
Transfers		289,500				289,500	8-		
Cap Outlays/Reserve Rqmt		1,033,015		125,006		908,009			
Total WASTEWATER Operating Exper	ises,								
Transfers and Capital Outlays	\$	6,068,610	\$	2,509,265	\$	3,100,075	\$ 93.2	94 S	365,976

**Table III-3** and **Chart III-4** present the water and wastewater utility operating expense, transfers, and capital outlay/reserve requirement forecast for the ten-year period FY 2025 – FY 2034. Details behind these calculations can be found in the rate model contained in **Appendix A**. This forecast is based on the following set of assumptions:



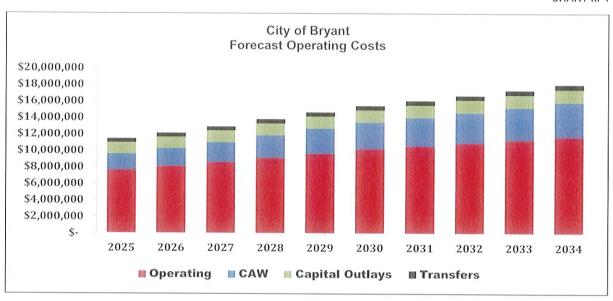
- Most operating costs are expected to increase at an annual rate of 3.0%, which is approximately equivalent to the rate of inflation.
- Certain expenses will increase at above-inflation rates, to reflect the rapid rate of increase of these
  costs. These expenses include chemicals, workers compensation, Medicare, and insurance.
- Personnel expenses will increase at higher rates to reflect the forecast growth in number of employees.
- CAW projected rate is based on a published CAW 10-year rate forecast for 2022 2032.

### **TABLE III-3**

OF BRYA NARIO: 2025 10 03		FORE	ECA	ST OPERATING	G E	EXPENSES AND	CA	APITAL OUTLAY	S	
		Operating Expenses		CAW Payments		Cap Outlays/ Reserve Rqmt		Transfers & Contingencies		Total Operating & Capital Exp.
	WATE	R Revenue Req	uirer	nent						
2025	\$	2,913,240	\$	1,955,149	\$	345,001	\$	187,500	\$	5,400,889
2026		3,104,094		2,149,653		350,176		187,500		5,791,423
2027		3,311,516		2,405,360		355,429		187,500		6,259,804
2028		3,528,874		2,736,556		360,760		187,500		6,813,690
2029		3,756,619		3,031,717		366,171		187,500		7,342,008
2030		3,995,220		3,230,386		371,664		187,500		7,784,770
2031		4,123,758		3,458,036		377,239		187,500		8,146,533
2032		4,257,065		3,692,154		382,898		187,500		8,519,617
2033		4,395,354		3,932,326		388,641		187,500		8,903,822
2034		4,538,852		4,192,980		394,471		187,500		9,313,803
	WAST	EWATER Rever	nue F	Requirement						
2025	\$	4,746,095	\$	*	\$	1,033,015	\$	289,500	\$	6,068,610
2026		5,012,861				1,048,510		298,185		6,359,556
2027		5,297,939		+		1,064,238		307,131		6,669,308
2028		5,596,725				1,080,201		316,344		6,993,271
2029		5,909,869		-		1,096,404		325,835		7,332,108
2030		6,238,055				1,112,851		335,610		7,686,515
2031		6,457,134		-		1,129,543		345,678		7,932,355
2032		6,685,391		9		1,146,486		356,048		8,187,926
2033		6,923,290		-		1,163,684		366,730		8,453,704



CHART III-4



As shown in these charts, operating charges are by far the largest annual expense paid by Bryant's water and wastewater utilities. Labor and equipment charges used to accomplish capital improvement projects "inhouse" in lieu of retaining contractors are included in the budgeted operating expenses. If the projects require significantly more effort than budgeted or the City is compelled to retain outside contractor services, this could change the costs included in the rate study. Any changes in the operating forecast estimates used in determining the City's water and wastewater revenue requirement for this rate study could require significant changes to the rate plan presented in this report.

### Capital Improvement Plan

The City has developed a comprehensive long-term capital improvements plan for the next five years. The purpose of the CIP is to rehabilitate and maintain the existing system, expand the system and to service new growth. In addition, the project team consulted with City Staff to forecast CIP through the end of the rate plan period.

The capital improvement plan is an integral part of any long-term rate and financing plan. The City finances its capital improvements through a combination of impact fees revenues, reserves, and revenue-funded long-term debt.

**Table III-5** on the following pages summarizes the City's CIP. The water CIP includes a new water tank and water lines extensions, wastewater CIP includes wastewater collection system improvements, lift station upgrades, and activated sludge process improvements.

Table III-6 reveals that over the next five years the City is forecast to issue long-term debt totaling \$44,726,000 to finance the CIP.



### TABLE III-5

CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW FY 2020 - FY 2025	BOND IS:	SUES
SCENARIO: 2025 09 02 Scenario I Status Quo		Cost
WATER PROJECTS		
NEAR TERM (2025 2029)		
1.5M Gallon Tank @ N. Reynolds / High School	\$	11,000,000
12" extension Boon Rd		1,300,000
System Transmission, Springhill, I-30 to Hwy 5N		1,000,000
Bryant Pkwy I-30 to Johnswood		740,000
Fireflow Improvemnet Project N. Reynolds Rd at Rogers Rd. Crossig		40,000
Woody Dr to Steeplechase Cir		80,000
Total		14,160,000
WASTEWATER PROJECTS		
NEAR TERM (2025 2029)		
Disinfection / Contact Basin / Dissolved Oxygen Basin Improvements	\$	4,230,000
Headworks & Grit Removal Improvements		5,922,000
Activated Sludge Process Improvements		12,250,000
Clarification Improvements / WAS / RAS		9,024,000
BR-04 Lift Station LS-05 Upgrade		8,625,000
Lift Station LS-05 Parallel Force Main		7,618,000
Total		47,669,000
TOTAL CIP	\$	61,829,000

### TABLE III-6

		FORECAST	RON	DISSILES										
SCENARIO:	2025 09	2025 09 02 Scenario I Status Quo												
		Water	V	Vastewater		Total								
Year														
2025	\$	12,300,000	\$	4,230,000	\$	16,530,000								
2026		-		5,922,000		5,922,000								
2027		-		-		-								
2028		1,000,000		12,250,000		13,250,000								
2029		-		9,024,000		9,024,000								
2030		1-		-		-								
Total	\$	13,300,000	\$	31,426,000	\$	44,726,000								



### **Existing and Forecast Debt Service**

**Table III-7** presents current and forecast debt service assuming that the City issues \$44,726,000 in new water and/or wastewater revenue bonds from FY 2025 through FY 2029 to fund the CIP. The City currently has five bond issues outstanding. These bonds were issued to fund both water and wastewater system improvements and meter replacement. Debt service on these issues is currently being paid from Utility System Revenue. For FY 2025 forward, it is projected that bonds will also be repaid entirely with Utility System Revenues. Future revenue debt is assumed to have a 20-year term, 4.0% interest rate and level principal and interest payments.

As shown **Table III-6**, the City is assumed to issue approximately **\$44,726,000** in wastewater-related debt over the next five years. The timing and amount of debt issues can vary based on many factors, but the totals listed in this study are sufficient for the purpose of setting a long-term rate plan.

These assumptions are preliminary in nature and subject to change. Should the City Council choose to issue more or less revenue debt than assumed in this study or should different financing terms be available at the time the debt is issued, then the rate plans contained in this study may require revision.

TABLE III-7

		CURE	REN'	AND FORE	CAST	DEBT SE	RVI	CE	
SCENARIO:	202	25 09 02	Scer	nario I Status Qu	0				
		V	Vater			Waste	wat	er	
Year	(	Current	F	orecast	C	urrent	F	orecast	Total
2025	\$	427,392	\$	-	\$	656,362	\$	-	\$ 1,083,754
2026		554,215		914,106		657,898		314,363	2,440,583
2027		806,608		914,106		670,383		754,472	3,145,569
2028		810,316		914,106		756,965		754,472	3,235,859
2029		813,948		988,424		761,682		1,664,862	4,228,916
2030		817,607		988,424		766,370		2,335,504	4,907,905
2031		819,989		988,424		767,115		2,335,504	4,911,032
2032		824,937		988,424		775,446		2,335,504	4,924,310
2033		828,564		988,424		779,706		2,335,504	4,932,197
2034		632,511		1,629,821		787,682		3,472,013	6,522,028



### Non-Rate Revenues

Although sales revenues constitute the majority of the revenue received by the City of Bryant for water and wastewater service, a certain amount of revenue is accrued from non-rate sources. These revenues include other penalties, credit card fees, miscellaneous charges, sales tax receipts, and CAW Infrastructure and Watershed Fees. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. The only non-rate revenues forecast to increase in the next ten years are CAW related fees that are set to increase in accordance with CAW's published rate schedule forecast. Annual non-rate revenue totals are presented in **Table III-8**.

CITY OF BRYANT, AR FORECAST NON-RATE REVENUES SCENARIO: 2025 09 02 -- Scenario I Status Quo Water Wastewater Total Water & WW 2025 1,088,702 1,088,702 2026 1,124,870 1,124,870 2027 1,195,608 1,195,608 2028 1,336,510 1,336,510 2029 1,481,843 1,481,843 2030 1,526,506 1,526,506 2031 1,572,418 1,572,418 2032 1,619,685 1,619,685 2033 1,667,769 1,667,769 2034 1,718,684 1,718,684

TABLE III-8

### Net Revenue Requirement

**Table III-9** presents the test year and ten-year forecast for the City's net revenue requirement to be raised from rates for the water and wastewater utility for the test year 2025 and forecast period. Combined water and wastewater net revenue requirements are expected to increase from \$11,464,551 in FY 2025 to \$22,847,341 in FY 2034.



TABLE III-9

	Operating				T REVENUE	Total	Less	Net
	& Capital	CAW	Cap Outlays/	Debt	Transfers &	Cost of	Non-Rate	Revenue
	Expenses	Costs	Reserve Rqmt		Contingencies		Revenues	Requirement
	WATER Revenue	Requiremen						
2025	S 2,913,240 S			\$ 427,392	S 187,500	\$ 5,828,281	\$ 1,088,702	\$ 4,739,579
2026	3,104,094	2,149,653	350,176	1,468,321	187,500	7,259,744	1,124,870	6,134,875
2027	3,311,516	2,405,360	355,429	1,720,714	187,500	7,980,519	1,195,608	6,784,910
2028	3,528,874	2,736,556	360,760	1,724,422	187,500	8,538,112	1,336,510	7,201,602
2029	3,756,619	3,031,717	366,171	1,802,372	187,500	9,144,380	1,481,843	7,662,538
2030	3,995,220	3,230,386	371,664	1,806,031	187,500	9,590,801	1,526,506	8,064,295
2031	4,123,758	3,458,036	377,239	1,808,413	187,500	9,954,946	1,572,418	8,382,528
2032	4,257,065	3,692,154	382,898	1,813,361	187,500	10,332,977	1,619,685	8,713,292
2033	4,395,354	3,932,326	388.641	1,816,988	187,500	10,720,809	1,667,769	9,053,040
2034	4,538,852	4,192,980	394,471	2,262,333	187,500	11,576,136	1,718,684	9,857,451
	WASTEWATER F	Revenue Req						
2025	4,746,095	-	1,033,015	656,362	289,500	6,724,972	-	6,724,972
2026	5,012,861	-	1,048,510	972,261	298,185	7,331,817	150	7,331,817
2027	5,297,939	-	1,064,238	1,424,855	307,131	8,094,163	(*)	8,094,163
2028	5,596,725	-	1,080,201	1,511,437	316,344	8,504,707		8,504,707
2029	5,909,869	143	1,096,404	2,426,544	325,835	9,758,652	3	9,758,652
2030	6,238,055	-	1,112,851	3,101,874	335,610	10,788,390	2	10,788,390
2031	6,457,134	(*)	1,129,543	3,102,619	345,678	11,034,974		11,034,974
2032	6,685,391	( <del>*</del> )	1,146,486	3,110,950	356,048	11,298,875	12	11,298,875
2033	6,923,290		1,163,684	3,115,210	366,730	11,568,913	12	11,568,913
2034	7,171,324		1,181,139	4,259,695	377,732	12,989,890	i.e	12,989,890
	TOTAL Revenue	Paguiramant						
2025	7.659.334	1,955,149	1,378,016	1,083,754	477,000	12.553,253	1,088,702	44 404 554
2026	8,116,955	2,149.653	1,398,686	2,440,583	485,685	14,591,562		11,464,551
2027	8,609,455	2,405,360	1,419,667	3,145,569	494,631	16,074,682	1,124,870 1,195,608	13,466,692 14,879,074
2028	9,125,599	2,736,556	1,440,962	3,235,859	503.844	17.042,819		
2029	9,666,488	3,031,717	1,440,962	4,228,916			1,336,510	15,706,309
2029	10,233,275	3,230,386	1,484,515		513,335	18,903,033	1,481,843	17,421,190
2030	10,580,892	3,458,036	1,484,515	4,907,905	523,110	20,379,191	1,526,506	18,852,685
2031	10,560,692	3,458,036		4,911,032	533,178	20,989,920	1,572,418	19,417,502
2032			1,529,384	4,924,310	543,548	21,631,852	1,619,685	20,012,167
2033	11,318,645 11,710,176	3,932,326 4,192,980	1,552,325 1,575,610	4,932,197 6,522,028	554,230 565,232	22,289,723 24,566,026	1,667,769 1,718,684	20,621,953 22,847,341

### Water Utility Cost Functionalization

Once the total water and wastewater system costs have been identified, the next step in the rate development process is to isolate the costs associated with each system function. Some of these expenditures are a function of base water demand; others are based on the peak demands placed on the system. Certain costs are associated with serving customers regardless of the volume of water use or wastewater discharge. The basic steps used to allocate the City's water revenue requirements include the following:

1. Each system's costs (revenue requirements) are categorized by utility function (i.e. treatment, distribution, administrative, customer). This process is known as *functionalization*.



- 2. Functionalized costs are classified based on the service characteristics or the types of demand served by the utility (base and maximum day). This process is known as *classification*.
- 3. Costs by service characteristic are allocated to customer classes in proportion to the service demands demonstrated by each class.

This three-step process allows for the allocation of system costs in the same terms as customer classes. The approaches described in this section follow standard industry practices. Water system costs are allocated to the following functions:

Treatment – the process by which raw water is converted to potable water

Distribution – the lines that carry water to individual customers' properties

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and providing other services to customers

The project team allocated operating budget line-item expenses individually to system functions based on general guidelines, specific research and input from the City of Bryant staff. The results of the allocation process for the test year are summarized in **Table III-10**.

TABLE III-10

TY OF BRYANT, AR			Market and an out-of-the factor and an out-of-the
TEST YEAR WA	TER COST	FUNCTIONAL	LIZATION
SCENARIO:			
2025 09 02 Scenari	o I Status O	110	
zozo oo oz ocenan	o rotatus Q	2025	
		Revenue	
Function	Re	quirement	Percent
Treatment	\$	1,589,934	33.5%
Distribution		2,311,051	48.8%
Administration		573,545	12.1%
Customer		265,050	<u>5.6%</u>
Total		4,739,579	100.0%



### Water Utility Cost Classification

The allocation of functionalized water system costs to service characteristics follows the base-extra capacity cost allocation method recommended by AWWA. Using this method, costs are segregated into the following categories:

Base costs – capital costs and O&M expenses associated with service to customers under average demand conditions. This category does not include any costs attributable to variations in water use resulting from peaks in demand. Base costs tend to vary directly with the total quantity of water used.

Maximum Day/Extra Capacity costs – costs attributable to facilities that are designed to meet peaking requirements. These costs include capital and operating charges for additional plant and system capacity beyond that required for average usage.

Customer Billing costs – costs associated with any aspect of customer service, including billing, accounting, and meter services. These costs are independent of the amount of water used and the size of the customer's meter and are not subject to peaking factors.

According to AWWA Manual M-1, in the base-extra capacity method, care must be taken in separating costs between those devoted to base capacity and those devoted to extra capacity. The peak to average factor is calculated by dividing the volume on the peak day of the year by the average daily volume. Facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 78.7% (1/1.27) to base, and 21.3% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 78.7% to base, and 21.3% to extra capacity.

All customer service-related costs are allocated 100% to customer billing. Administration costs are generally not directly assignable to individual classifications. Therefore, it is standard rate-making practice to allocate these costs on an indirect basis to service characteristics.

The system-wide costs by service characteristic are shown in **Table III-11**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

CITY OF BRYANT, AR TEST YEAR WATER COST CLASSIFICATION SCENARIO: 2025 09 02 -- Scenario I Status Quo Revenue Function Requirement Percent Base 3,491,904 73.68% Maximum Day 942,814 19.89% Customer 304,861 6.43%

4,739,579

100.0%

Total

TABLE III-11



### Water Utility Cost Allocation

Allocation of costs by service characteristic to customer classes is based on the proportionate use levels of each characteristic by each class. The total water utility costs by customer class for the test year are summarized in **Table III-12** and for the ten-year forecast period in **Table III-13**.

TABLE III-12

SCENARIO: 2025 09 02 Scenario I S			The state of the s
	tatus Q	uo	
		2025	
		Revenue	
Function	Re	quirement	Percent
Residential & Non-Residential	\$	3,451,156	72.8%
Sprinkler		827,395	17.5%
Multi-Family		24,454	0.5%
Wholesale (COB Parks & Rec)		14,936	0.3%
Woodland Hills		367,992	7.8%
No Charge		19,281	0.4%
Senior Citizen Discount Water		34,365	0.7%
		4,739,579	100.0%

TABLE III-13

CENARIC	: 202	5 09 02 Sce	ena	rio I Status C	uo	FORECA	STW	ATER COS	TAL	LOCATION					
		esidential & n-Residential		Sprinkler	Mı	ılti-Family		holesale B Parks & Rec)	٧	/oodland Hills	N	o Charge	nior Citizen iscount Water		Total
2025	\$	3,451,156	\$	827,395	\$	24,454	S	14,936	\$	367,992	\$	19.281	\$ 34,365	\$	4,739,579
2026		4,474,038		1,072,425		31,170		19,045		469,158		24,586	44,453	20	6,134,87
2027		4,955,617		1,187,634		33,947		20,749		511,048		26,785	49,130		6,784,910
2028		5,267,844		1,262,218		35,481		21,694		534,246		28.006	52,113		7,201,602
2029		5,613,290		1,344,726		37,175		22,737		559,846		29,352	55,411		7,662,538
2030		5,916,204		1,417,012		38,524		23,571		580,278		30,429	58,277		8,064,295
2031		6,158,496		1,474,747		39,430		24,133		594,031		31,155	60,536		8,382,528
2032		6,410,559		1,534,795		40,357		24,709		608,094		31,897	62.882		8,713,292
2033		6,669,808		1,596,533		41,286		25,285		622,197		32.642	65.289		9.053.040
2034		7,272,440		1,740,419		44,262		27,117		667,165		35.007	71,041		9,857,451



### Wastewater Utility Cost Functionalization and Classification

Wastewater system costs are allocated to the following functions:

Treatment -- Volume - the costs associated with treating wastewater volume discharges

Collection – the lines that transport wastewater from customers' properties to the wastewater treatment plant

Administration – miscellaneous overhead and other non-operating costs

Customer Billing – the processes involved in billing and other services to customers

As was the case for the water system, wastewater utility operating budget line item expenses are allocated individually to functions. The results of the allocation process are presented on **Table III-14**. As with the water utility, these percentages are not forecast to change significantly during the next ten years.

CITY OF BRYANT, AR TEST YEAR WASTEWATER COST FUNCTIONALIZATION SCENARIO: 2025 09 02 -- Scenario I Status Quo 2025 Revenue Function Requirement Percent Treatment 2.837,446 42.2% Collection 3,428,256 51.0% Administration 93,294 1.4% Customer 365,976 5.4% Total 6,724,972 100.0%

TABLE III-14

### Wastewater Utility Cost Allocation

Allocation of wastewater utility costs by service characteristic to customer classes is performed in the same manner as described for the water utility. The total wastewater utility costs by customer class for the test year are summarized in **Table III-15** and for the ten-year forecast period in **Table III-16**.



TABLE III-15

TEST YEAR WASTEWATER COST ALLOCATION												
SCENARIO:												
2025 09 02 Scenario I Status Quo												
		2025										
		Revenue										
Function	F	Requirement	Percent									
Residential & Non-Residential	\$	5,115,154	76.1%									
Salem Metered Sew er		1,307,194	19.4%									
Salem Sew er		12,650	0.2%									
Quail Ridge		40,540	0.6%									
Drain Water (County Landfield)		59,775	0.9%									
System Infrastructure Fee		142,686	2.1%									
System Infrastructure Fee - Salem Sew er		25,535	0.4%									
Senior Citizen Discount Sew er		20,175	0.3%									
Senior Citizen Discount Salem Sew er		1,263	0.0%									
Total		6,724,972	100.0%									

TABLE III-16

FORECAST WASTEWATER COST ALLOCATION																				
ENARIO: 25 09 02	- Scen	ario I Status	Que	0																
Year		idential & Non- sidential	Sale	em Metered Sewer		Salem Sewer		Quail Ridge	(	ain Water County andfield)		System astructur e Fee		rastructure se - Salem Sewer	1000	nior Citizen Sewer	Dis	ior Citizen scount em Sewer		Total
2025	S	5,115,154	S	1,307,194	\$	12,650	S	40,540	S	59,775	\$	142,686	S	25,535	S	20,175	S	1,263	\$	6,724,9
2026		5,569,928		1,440,768		13,490		43,418		64,060		150,328		27,223		21,256		1,347	\$	7,331,8
2027		6,143,206		1,608,575		14,393		47,101		69,556		158,454		29,036		22,406		1,436	\$	8,094,1
2028		6,439,717		1,706,222		15,358		48,547		71,684		167,049		30,976		23,622		1,532	\$	8,504,7
2029		7,388,803		1,982,306		16,363		54,803		81,050		175,836		32,994		24,865		1,632	\$	9,758,6
2030		8,159,313		2,215,851		17,435		59,525		88,105		185,100		35,146		26,176		1,738	\$	10,788,35
2031		8,324,443		2,287,424		18,230		59,710		88,360		191,210		36,739		27,041		1,817	\$	11,034,9
2032		8,501,600		2,363,734		19,065		59,957		88,708		197,560		38,412		27,940		1,899	\$	11,298,8
2033		8,682,070		2,442,455		19,943		60,201		89,052		204,164		40,169		28,874		1,986	\$	11,568,9
2034		9.743.998		2.775.449		20.843		66.469		98.461		210.809		41,971		29.815		2.075	S	12,989,89





### **SECTION IV**

### Water and Wastewater Rate Design



Rate design involves determining charges for each class of customers that will generate a desired level of revenue in accordance with AWWA and other industry cost of service rate-making principles. The water and wastewater rates developed in this section are designed to recover the test year and forecast revenue requirements while providing funding for the identified capital improvements and existing debt service.

Based on an extensive series of discussions with the City, the project team is presenting the following rate plan for the City Council to consider. The following is notable regarding the proposed rate plan:

- While the rate models present a forecast of rates for ten years, the project team recommends that the City adopt a 5-year rate plan, with rates to be automatically implemented annually on January 1, 2026 through January 1, 2030.
- Given the significant growth in the City and potential for unexpected events the project team recommends that the City periodically review these rates during the next five years, to incorporate any changes to costs, volumes or growth assumptions that may occur during that time.
- The most significant impact on rates will be the cost of operating expenses and Central Arkansas Water purchases. Should the City make material changes to its operating expenses and/or CIP, the City should undertake an immediate review of its rate plan.
- The second largest impact on rates will be debt issued to fund the CIP. The initial cost of service and
  rate proposal assumes that the Utility rate adjustments will be funded on a stand-alone basis,
  whereby debt service will be fully funded through rates.
- Future debt is assumed to have a 20-year term and 4.0% interest rate. If other credit terms become available, the recommended rate plan may require revision.
- Finally, the project team recommends the City continue using the existing water and wastewater rate structure. This rate structure is effective and easily understood by customers.



Uniform adjustments are applied to the water and wastewater's existing base and volumetric rates for each rate class. There is no change to the basic rate structure other than the uniform annual adjustments in the rate plan.

As part of this rate proposal, a significant adjustment in wastewater infrastructure monthly fee is recommended for all wastewater customers served by a 5/8" water meter. The wastewater infrastructure charge for 5/8" meters is recommended to decrease from \$15.75 per month to \$10.00 per month in January 2026 and will automatically increase by 5% each year afterwards. Wastewater infrastructure charges for customers served by larger meters will remain unchanged in 2026, and will also automatically increase by 5% each subsequent year. The rate plan and forecast revenues and expenses under this scenario is presented in **Appendix A**.

**Table IV-1** presents a summary of the rate plan proposed for water customers. **Table IV-2** presents a summary of the rate plan proposed for wastewater customers. **Table IV-3** presents the customer rate impact assuming the proposed rate plan is adopted by the City Council. **Table IV-4** presents a forecast of revenues and expenses for the next five years.

Details behind these calculations can be found in the rate model presented in **Appendix A**.

TABLE IV-1

								Effective				
		C	urrent	Jan-26		Jan-27		Jan-28		Jan-29		Jan-30
WATER	Carlotta estad											
Residential and N	Von Residential	ERMA TOTAL										
Monthly Minimur												
5/8"		S	14.53	\$ 15.84	\$	17.26	S	18.82	S	20.51	S	22.3
1"			21.80	23.76	0020	25.90	2,87	28.23		30.77		33.5
1 1/2"			36.33	39.60		43.16		47.05		51.28		55.9
2"			72.65	79.19		86.32		94.08		102.55		111.7
3"			116.24	126.70		138.10		150.53		164.08		178.8
4"			217.96	237.58		258.96		282.26		307.67		335.36
6"			726.53	791.92		863.19		940.88		1,025.56		1,117.8
Volume Rate Per	100 Gal											
2,000	Above		0.698	0.761		0.829		0.904		0.985		1.074
-	*		•	-		194		12		929		-
-	-		-	(12)		-				-		-
Woodland Hills												
Monthly Minimur	n Charge		447.10	480.64		516.69		554.16		581.87		610.97
(Rate set by CAW)												
Volume Rate Per	1,000 Gal											
(Rate set by CAW)												
2	Above		2.166	2.326		2.513		2.700		2.834		2.968



### TABLE IV-2

							Effective				
	Curren	2000	Jan-26		Jan-27		Jan-28		Jan-29		Jan-30
WASTEWATER											
Residential & Non-Residential Inside											
nonthly Minimum Charge		0.70	\$ 21.94	\$	23.26	\$	24.65	S	25.15	\$	25.6
Volume Rate/100 Gal (2,000-Above)	1	104	1.170	)	1.240		1.315		1.341		1.36
salem/Quail Ridge											
nonthly Minimum Charge	\$ 4	1.40	\$ 43.88	\$	46.52	S	49.31	S	50.29	\$	51.3
Volume Rate/100 Gal	1.	104	1.170	1	1.240		1.315		1,341		1,36
Prain Water (County Landfield)											
Volume Rate/per Gallon	0.0	575	0.0610	1	0.0646		0.0685		0.0699		0.071
W Infrastructure Monthly Charge											
in addition to mthly chgs) 5/8"	\$ 15	5.75	\$ 10.00	\$	10.50	\$	11.03	\$	11.58	S	12.1
1"		2.50	55.13		57.88		60.78		63.81		67.0
1 1/2"		5.00	110.25		115.76		121.55		127.63		134.0
2"		3.00	176.40		185.22		194.48		204.21		214.4
3"		6.00	352.80		370.44		388.96		408.41		428.8
4"		).25	556.76		584.60		613.83		644.52		676.7
6"	1,060		1,113.53		1,169.20		1,227.66		1.289.04		1,353.50
6" 8"	1,060		1,113.53 1,113.53		1,169.20 1,169.20		1,227.66 1,227.66		1,289.04 1,289.04		1

### TABLE IV-3

			STATE AND ADDRESS OF THE PARTY		ET EMITON	INIO	NTHLY CHAR	OL				
		· · · ·	rrent		an-26		law 97		Effective	1 00		
Residential M	onthly Charges 5/8"	Cui	rent	J	an-26		Jan-27		Jan-28	Jan-29		Jan-30
2,000 Water	2,000 WW	\$	50.98	\$	47.78	\$	51.02	\$	54.50	\$ 57.23	S	60.1
	Increase \$				(3.20)		3.24		3.47	2.74		2.9
	Increase %				-6.3%		6.8%		6.8%	5.0%		5.1
5,000 Water	5,000 WW		105.04		105.71		113,11		121.06	127.03		133.4
	Increase \$				0.67		7.40		7.95	5.97		6.3
	Increase %				0.6%		7.0%		7.0%	4.9%		5.0
10,000 Water	10,000 WW		195.14		202.26		216.60		232.00	243.35		255.5
	Increase \$				7.12		14.34		15.40	11.35		12.1
	Increase %				3.7%		7.1%		7.1%	4.9%		5.0
Commercial	Monthly Charges 2"											
25,000 Water	25,000 WW	\$	675.81	\$	721.67	\$	770.84	\$	823.55	\$ 866.99	\$	913.5
	Increase \$				45.86		49.16		52.71	43.44		46.5
	Increase %				6.8%		6.8%		6.8%	5.3%		5.4



Table IV-4

	CITY O	F BRYANT, AR			
	UTILITY REVENUE	AND EXPENSE FO	RECAST		
	2025	2026	2027	2028	2029
Fund Balance, Revenues and Expenses					
Beginning Fund Balance	\$ 2,266,603 \$	3,964,671 \$	4,244,992 \$	4,281,512 \$	4,818,160
Revenues and Expenses					
Water Rate Revenues	4,054,618	4,471,954	4,958,139	5,496.219	6,089,280
WW Rate Revenues	7,138,057	7,738,787	8,366,550	9.045.427	9,437,590
WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408
Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843
Total Revenues	14,251,321	14,871,882	16,111,203	17,579,467	18,828,121
Operating Expenses	9,614,483	10,266,608	11.014,815	11,862,155	12,698,206
Net Revenues for Transfers, Capital Outlays and Debt	4,636,838	4.605,274	5.096,387	5,717,312	6,129,915
Capital Outlays/Refurbish-Replacement Reserve	1,378,016	1.398.686	1,419,667	1.440.962	1,462,576
Percent of Gross Revenues	9.7%	9.4%	8.8%	8.2%	7.8%
Debt Service					
Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631
Future Debt Service		1,228,469	1,668,578	1.668.578	2.653.286
Total Debt Service	1,083.754	2,440,583	3,145,569	3,235,859	4,228,916
Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335
Total Cost of Service	12,553,253	14,591,562	16,074,682	17,042,819	18,903,033
Net Revenues	1,698,068	280,320	36,521	536,648	(74,912
Percent of COS	13.5%	1.9%	0.2%	3.1%	-0.4%
Debt Coverage					
Excluding Transfers, CO, Debt	4.28	1.89	1.62	1.77	1.45
All Inclusive	2.57	1.11	1.01	1.17	0.98
Ending Water & Sewer Combined Fund Balance	3,964,671	4,244,992	4,281,512	4,818,160	4,743,248
Inrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223
One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782
Days of Operating Expenditures	129	117	107	113	99

Finally, it should be noted that for the purposes of State Law 605, expenses that are defined as Capital Outlays by AWWA Cash Basis ratemaking methodology should be defined as Refurbishment and Replacement Reserve. These are expenditures specifically designated to be used for system replacement and maintenance. Table IV-4 reveals that the City is forecast to devote between 7.7% and 11.0% of the cost of service to funding these expenditures over each of the next five years. This exceeds Act 605's guideline of 5.0% of Gross Revenues every year of the forecast. The Table also reveals that the combined fund balance is forecast to increase from \$3.9 million to \$4.7 million over the same period. Both of these factors place the City in compliance with the requirements of Act 605.



### Impact of No Increase

In accordance with the requirements of Act 605, the project team prepared an additional scenario forecasting total utility revenues and expenses should the City not adopt either the proposed rate plan or any rate adjustments in the next five years. The result of this analysis is summarized in **Table IV-5** below. The table reveals that under this scenario revenues would remain stagnant while expenses would continue to increase. Net revenues would be negative in FY 2026 and years afterwards, and the Utility Fund Balance would be negative beginning in FY 2028. The City would fail to meet debt coverage requirements after FY 2026.

Clearly the failure to implement rate adjustments would lead to significant financial hardship for the Utility fund.

Table IV-5

		Y REVENU	OF BRYAN JE AND EXF NO RATE AI	ENSE FO			
	2	025	2026		2027	2028	2029
Fund Balance, Revenues and Expenses							
Beginning Fund Balance	\$	2,266,603	\$ 3,	964,671 \$	3,502,240	\$ 1,901,724	\$ (191,549)
Revenues and Expenses							
Water Rate Revenues		4,054,618	4.	135.672	4.212.410	4.290.417	4.367.189
WW Rate Revenues		7,138,057	7.	332,318	7,475,242	7,621,308	
WW System Infrastructure Fee (Fund 620)		1,969,945	1,	536,271	1,590,905	1,701,311	1,819,408
Non-Rate Revenues		1,088,702	. 1.	124,870	1,195,608	1,336,510	1,481,843
Total Revenues		14,251,321	14,	129,131	14,474,165	14,949,546	15,439,028
Operating Expenses		9,614,483	10.	266,608	11,014,815	11,862,155	12,698,206
Net Revenues for Transfers, Capital Outlays and Debt		4,636,838	3,	362,523	3,459,350	3,087,392	2,740,823
Capital Outlays/Refurbish-Replacement Reserve		1,378,016	1.	398,686	1,419,667	1,440,962	1,462,576
Percent of Gross Revenues		9.7%		9.9%	9.8%	9.6%	9.5%
Debt Service							
Current Debt Service		1,083,754	1.	212,113	1,476,991	1,567,281	1,575,631
Future Debt Service			1,	28,469	1,668,578	1,668,578	2,653,286
Total Debt Service		1,083,754	2,	140,583	3,145,569	3,235,859	4,228,916
Total Contingencies & Transfers		477,000	69	185,685	494,631	503,844	513,335
Total Cost of Service		12,553,253	14,	591,562	16,074,682	17,042,819	18,903,033
Net Revenues		1,698,068	(	162,431)	(1,600,517)	(2,093,273	) (3,464,005)
Percent of COS		13.5%		-3.2%	-10.0%		
Debt Coverage							
Excluding Transfers, CO, Debt		4.28		1.58	1.10	0.95	0.65
All Inclusive		2.57		0.81	0.49	0.35	0.18
Ending Water & Sewer Combined Fund Balance		3,964,671	3,	02,240	1,901,724	(191,549	(3,655,554)
Unrestricted/Capital Fund Balance from CIP Funding		2,289,269	2.	12,162	2.335,283	2,358,636	
One Day Operating Expenditures (Op.Exp+Det Svc)		30,617		36,145	40,151	42,745	47,782
Days of Operating Expenditures		129		97	47	(4	(77)



### Act 605 Compliance

This rate study was completed in compliance with Act 605 rules established by the Arkansas Natural Resources Commission as dictated by Ark. Code Ann. § 14-234-801 et. seq. These rules, and the rate study compliance thereof, are documented in **Appendix B** "Check List of Rules Implementing AR Act 605 of 2021". Willdan used this check list to certify Act 605 compliance as part of this rate study.

It should be noted that the City's asset management plan is contained in its comprehensive Master Plan, a separate document that will be made available upon request.

As stated throughout the rate study, **Appendix A** of the report presents the rate model worksheet summaries that detail the financial ratios, financial analysis and rate design prepared as part of the rate study. References to where each of the specific criteria is fulfilled is contained in the checklist in Appendix B.

### Notes on Rate Recommendations

The forecast and recommendations presented in this study represent a combination of the best information available from the City of Bryant and the project team's expertise. However, this forecast relies in part on assumptions about future events and events beyond the control of the project team (such as account growth rates within the City). The forecast and recommendations contained in this study may be subject to revision if any of the following events occurs:

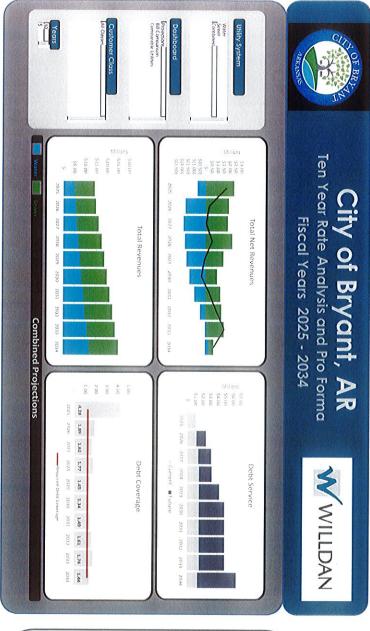
- Actual growth in accounts and consumed volumes is less than (or significantly greater than) forecast.
- Capital improvement plan funding costs increase significantly due to the rising cost of materials or other factors such as unforeseen construction schedule changes.
- CAW costs increase or decrease significantly from costs used in developing the rate plan.
- An unforeseen event impacts the City, such as an extended recession, natural catastrophe or terrorist attack.
- Significant and long-lasting changes in weather patterns.
- Increases or decreases in interest rates, coverage requirements, or reserve requirements for longterm debt.
- The City of Bryant budget levels or priorities change significantly from those forecast in this study.

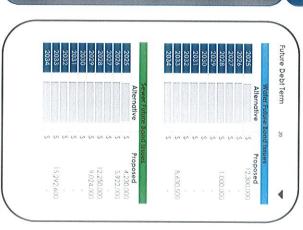
It should be noted that none of these events are foreseen by the project team or the City of Bryant at this time.

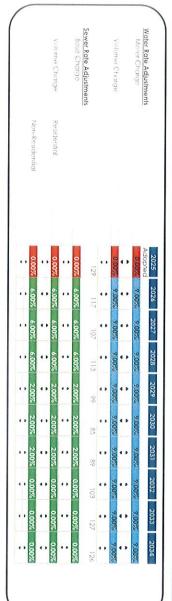
If any of these events occur, the City may be compelled to consider further adjustments to its water and wastewater rates.











Water Monthly Rates and Charges

Volume Rate/100 Gal 2,000	Monthly Minimum Charge	Volume Rate/100 Gal 2.000 W3 Multi-Family	Monthly Minimum Charge	Volume Rate/100 Gal 2,000	W1 Residential & Non-Residential  Monthly Minimum Charge
Above	5/8" 1" 1 1/2" 2" 8"	Above	5/8; 1 1/2; 2 2; 4 4; 3;	Above	5/8" 1 1/2" 2"
	S		S	S	S
0.685	14.24 \$ 21.37 35.61 71.23 712.29	0.685	14.24 \$ 21.37 35.61 71.23 113.97 213.69 712.29	0.685 \$	14.24 \$ 21.37 35.61 71.23
0.698	14.53 \$ 21.80 36.33 72.65 726.53	0.698	14.53 \$ 21.80 36.33 72.65 116.24 217.96 726.53	0.698 \$	14.53 \$ 21.80 \$ 36.33
0.761	15.84 \$ 23.76 39.60 79.19 791.92	0.761	15.84 \$ 23.76 39.60 79.19 126.70 237.58 791.92	0.761 \$	15.84 \$ 23.76 39.60 79.19
0.829	17.26 \$ 25.90 43.16 86.32 863.19	0.829	17.26 \$ 25.90 43.16 86.32 138.10 258.96 863.19	0.829 \$	17.26 \$ 25.90 43.16 86.32
0.904	18.82 \$ 28.23 47.05 940.88	0.904	18.82 \$ 28.23 47.05 94.08 150.53 282.26 940.88	0.904 \$	18.82 \$ 28.23 47.05 94.08
0.985	20.51 \$ 30.77 51.28 102.55 1.025.56	0.985	20.51 \$ 30.77 51.28 102.55 164.08 307.67 1.025.56	0.985	20.51 \$ 30.77 51.28 102.55
1.074	22.36 S 33.54 55.90 111.78 1,117.86	1.074	22.36 S 33.54 55.90 111.78 178.85 335.36 1,117.86	1.074 S	22.36 S 33.54 55.90
1.171	24.37 \$ 36.56 60.93 121.84 1,218.46	1.171	24.37 \$ 36.56 60.93 121.84 194.95 365.54 1.218.46	1.171 \$	24.37 \$ 36.56 60.93
1.276	26.56 S 39.85 66.41 132.81 1,328.13	1.276	26.56 S 39.85 66.41 132.81 212.49 398.44 1,328.13	1.276 S	26.56 S 39.85 66.41
1.391	28.95 \$ 43.44 72.39 144.76 1,447.66	1.391	28.95 S 43.44 72.39 144.76 231.62 434.30 1.447.66	1.391 \$	28.95 \$ 43.44 72.39
1.516	31.56 47.35 78.90 157.79 1.577.95	1.516	31.56 47.35 78.90 157.79 252.46 473.39 1,577.95	1.516	31.56 47.35 78.90 157.79

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Effective Effective Effective Prior Jan-25 Jan-26 Jan-27	
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Effective	

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to be used without express written permission	Intellectual Property of Willdan Group Inc Not		2.000 Above	Volume Rate/100 Gal	88.	0	4	ω	2	1 1/2"	A .	Monthly Minimum Charge 5/8	Quail Ridge	Volume Rate/100 Gai         Above           2.000         Above           2.000         Above	Monthly Minimum Charge All Meters	Salem Sewer	Volume Rate/100 Gal 2,000 Above	Monthly Minimum Charge All Meters	Salem Metered Sewer	Volume Rate/100 Gal 2,000 Above	Monthly Minimum Charge All Motors	Residential & Non-Residential	
s written permissi	Ildan Group Inc	e 1.08									40.58			e 1.08	s 20.29		1.08	s 20.29		1.082	s \$ 20.29		
on	Not	1.10	1.10		41.40	41.40	41.40	41.40	41.40	41.40	41.40	41 40		1.10 1.10	41.40		1.10	41.40		1.104	\$ 20.70 \$		
		1.17	1.17		43.88	43.88	43.88	43.88	43.88	43.88	43.88	43.88		1.17 1.17	43.88		1.17	43.88		1.170	21.94 \$		
77		1.24	1.24		46.52	46.52	46.52	46.52	46.52	46.52	46.52	46 52		1.24 1.24	46.52		1.24	46.52		1.240	23.26 \$		
Page: 3		1.31	1.31		49.31	49.31	49.31	49.31	49.31	49.31	49.31	49 31		1.31	49.31		1.31	49.31		1.315	24.65 \$		
		1.34	1.34		50.29	50.29	50.29	50.29	50.29	50.29	50.29	50 20		1.34 1.34	50.29		1.34	50.29		1.341	25.15 \$		
		1.37	1.37		51.30	51.30	51.30	51.30	51.30	51.30	51 30	200		1.37 1.37	51.30		1.37	51.30		1.368	25.65 S		
		1.40	1.40		52.33	52.33	52.33	52.33	52.33	52.33	л C N. C C	ה ט ט		1.40 1.40	52.33		1.40	52.33		1.395	26.16 \$		
AA		1.40	1.40		52.33	52.33	52.33	52.33	52.33	52.33	52.33	ה ט ט		1.40	52.33		1.40	52.33		1.395	26.16 S		
AA AAILLDAN			1.40		52.33	52.33	52.33	52.33	52.33	52.33	52.33	0000		1.40 1.40	52.33		1.40	52.33		1.395	26.16 \$		
1	-	0	1.40		52.33	52.33	52.33	52.33	52.33	52.33	52.33	3		1.40 1.40	52.33		1.40	52.33		1.395	26.16		

Effective Effective Prior Jan-25 Jan-26	
e Effective Jan-27	W
Effective Jan-28	CITY OF BRYANT, AR WATER/WASTEWATER COST OF SERV
Effective Jan-29	CITY OF BRYANT, AR EWATER COST OF SEF
Effective Jan-30	, AR F SERVICE MODEL
Effective Jan-31	DEL
Effective Jan-32	
Effective Jan-33	
Effectiv	

Volume Rate/100 Gal	Monthly Minimum Charge
Above Above	5/8" 1 1/2" 2 2 3 4 4 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
5.75 5.75	1.64.1.69.19
5.75 5.75	J - E - J - X - 2E - J - T - T
6.10 6.10	
6.46 6.46	
6.8 <b>5</b>	69 (00) (0)
6.99 6.99	6
7.13 7.13	9.7.6
7.27 7.27	9-7-9-1-6-1-6
7.27 7.27	7 ( ) 1 ( )
7.27 7.27	1 10 9 10 10 10 10 10 10 10 10 10 10 10 10 10
7.27 7.27	Ci Féires





Effective Jan-33	Effective Jan-32	Effective Jan-31	Effective Jan-30	Effective Jan-29	Effective Jan-28	Effective Jan-27	Effective Jan-26	Effective Jan-25	Prior	
		DEL	SERVICE MO	WATER/WASTEWATER COST OF SERVI	TER/WASTEW	WA				
			AR	CITY OF BRYANT, AR	CIT					

Intellectual Property of Wildan Group Inc Not to be used without express written permission		Volume Rate/1,000 Gal		System Infrastructure Fee - Salem Sewer  Monthly Minimum Charge  5/8"		Volume Rate/1,000 Gal		System Infrastructure Fee Monthly Minimum Charge	Volume Rate/1,000 Gal		Other6 Monthly Minimum Charge
of Willdan of writt	Above		1 1/2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Salem Sewe			5/8" 1 1/2" 2 2" 8 6 6 6 6 7		Above Above	8 07 4 W N	5/8"
Group Inc Not en permission			50,00 100,00 160,00 320,00 505,00 1,010,00			т - ю	15.00 50.00 100.00 160.00 320.00 505.00 1,010.00		e in	SE E E E	T. I. I.
,			52.50 105.00 168.00 336.00 530.25 1.060.50	1000		. с	15.75 52.50 105.00 168.00 336.00 336.00 530.25 1,060.50		r (r)	* 1 f 2 x	90 7 6
,	c		55.13 110.25 176.40 352.80 556.76 1.113.53	10 50			10.00 55.13 110.25 176.40 352.80 556.76 1.113.53 1,113.53		r (r		1.1.1.
			57.88 115.76 185.22 370.44 584.60 1.169.20 1,169.20	1		r - r)	10.50 57.88 115.76 185.22 370.44 584.60 1,169.20 1,169.20		r - o	7 0 10 3 c	9 T C
			60.78 121.55 194.48 388.96 613.83 1.227.66 1.227.66	11 700			11.03 60.78 121.55 194.48 388.96 613.83 1.227.66		e a	1 F W Y F	3 F C
,	60		63.81 127.63 204.21 408.41 644.52 1,289.04	10		e se	11.58 63.81 127.63 204.21 408.41 644.52 1.289.04		ет		1 1 10
ı	.01		67.00 134.01 214.42 428.83 676.75 1,353.50	1376	,	· •	12.16 67.00 134.01 214.42 428.83 676.75 1,353.50 1,353.50		3C 1	T T T T T	Y 6 0
i	:10		70.36 140.71 225.14 450.27 710.59 1,421.17 1,421.17		,	0.79	12.76 70.36 140.71 225.14 450.27 710.59 1,421.17		10: 1		r r u
,	9.		73.87 147.75 236.39 472.79 746.11 1,492.23 1,492.23	2		N 1.4	13.40 73.87 147.75 236.39 472.79 746.11 1,492.23 1,492.23		9 ×		r ( )
WILLDAN	4		77.57 155.13 248.21 496.43 783.42 1,566.84 1,566.84	4,47	,	i i	14.07 77.57 155.13 248.21 496.43 783.42 1,566.84 1,566.84		y x	C - C - C - C - C - C - C - C - C - C -	
DAZ	ā		162.89 260.62 521.25 822.59 1,645.18	* n		0.2	14.77 81.44 162.89 260.62 521.25 822.59 1,645.18 1,645.18		x x	C + x C x	C 105 4



Effective Effective Effective Effective  Jan-28 Jan-29 Jan-30 Jan-31 Jan-32	CITY OF BRYANT, AR WATER/WASTEWATER COST OF SERVICE MODEL
Effective Effective Effe	WATER/W/
Effective Prior Jan-25	

Intellectual Property of Willdan Group Inc Not to be used without express written permission	10,000 Gallons 3/4"" Meter Total Dollar Inc Percent Inc	Residential Monthly Charges WATER 5,000 Gallons 3/4" Meter Total Dollar Inc Percent Inc	Volume Rate/1,000 Gal	Senior Citizen Discount Salem Sewer  Monthly Minimum Charge  5/8" 1 1/2" 2 2" 3" 4" 6" 8"	Volume Rate/1,000 Gal	Senior Citizen Discount Sewer  Monthly Minimum Charge 5/8* 11 1/2* 2* 3* 4* 6* 8*
of Willdan G xpress writter	÷	S - WATER	Above Above	5/8" 5/8" 1 1/2" 1 1/2" 3 3" 4 4" 8 "	Above Above	5/8" 11/2" 11/2" 3" 8"
roup Inc Not n permission	69.04	34.79 \$	E 9	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	Sc 3	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
	70.37 1.33 1.9%	35.47 \$ 0.68 2.0%	F 0	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	50 V	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
	76.70 6.33 9.0%	38.66 3.19 9.0%	6.4	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	3 a	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
T	83.61 6.90 9.0%	42.14 \$ 9.0%	C 3	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	5 8	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
Page: 7	91.13 7.52 9.0%	45.93 \$ 3.79 9.0%	26.0	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	7 1	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
	99.33 8.20 9.0%	50.07 \$ 4.13 9.0%	DE 4	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	9 1	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
	108.27 8.94 9.0%	54.57 S 4.51 S	(4) 4	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	* *	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
	118.02 9.74 9.0%	59,49 S 4.91 9.0%	21 - 1	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	X - C	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
3	128.64 10.62 9.0%	64.84 S 5.35 9.0%	0 F	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	1 1	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
WILLDAN	140.22 11.58 9.0%	70.58 \$ 5.84 9.0%	91 - 1C	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	K - E	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)
Ž	152.84 12.62 9.0%	77.04 6.36 9.0%	3 6	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)	I E	(4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00) (4.00)

re Effecti
2 %

40,000 Gallons 1 1/2" Meter	4 Commercial Monthly Charges WATER 20,000 Gallons 1 1/2" Meter Total Dollar Inc Percent Inc	30,000 Gallons 3/4" Meter	20,000 Gallons 3/4" Meter
Total		Total	Total
Dollar Inc		Dollar Inc	Dollar Inc
Percent Inc		Percent Inc	Percent Inc
274.54	137.54	206.04	137.54
279.77	140.17	209.97	140.17
5.23	2.63	3.93	2.63
1.9%	1.9%	1.9%	1.9%
304.95	152.79	228.87	152.79
25.18	12.62	18.90	12.62
9.0%	9.0%	9.0%	9.0%
332.39	168.54	249.47	166.54
27.45	13.75	20.60	13.75
9.0%	9.0%	9.0%	9.0%
362.31	181.52	271.92	181.52
29.92	14.99	22.45	14.99
9.0%	9.0%	9.0%	9.0%
394.92	197.86	296.39	197.86
32.61	16.34	24.47	16.34
9.0%	9.0%	9.0%	9.0%
430.46	215.67	323.06	215.67
35.54	17.81	26.68	17.81
9.0%	9.0%	9.0%	9.0%
469.20	235.08	352.14	235.08
38.74	19.41	29.08	19.41
9.0%	9.0%	9.0%	9.0%
511.43	256.24	383.83	256.24
42.23	21.16	31.69	21.16
9.0%	9.0%	9.0%	9.0%
557,46	279.30	418.38	279.30
46.03	23.06	34.55	23.06
9.0%	9.0%	9.0%	9.0%
607.63	304.43	456.03	304.43
50.17	25.14	37.65	25.14
9.0%	9.0%	9.0%	9.0%





40,000 Gallons 1 1/2" Meter Total 1 1/2" Dollar Inc Percent Inc	6 Commercial Monthly Charges WASTEWATER 20,000 Gallons 1 1/2" Meter Total 1 1/2" \$ 2' Dollar Inc Percent Inc	20,000 Gallons 3/4" Meter Total 3/4" Dollar Inc Percent Inc	15,000 Gallons 3/4" Meter Total 3/4" Dollar Inc Percent Inc	10,000 Gallons 3/4" Meter Total 3/4" Dollar Inc Percent Inc	5,000 Gallons 3/4" Meter Total Jollar Inc Percent Inc
43	ASTEWATER S 211	21	16	10	Ø Si
431.45	215.05	215.05	160.95	106.85	52.75 \$
440.22	219.42 \$	219.42	164.22	109.02	53.82 \$
8.77	4.37	4.37	3.27	2.17	1.07
2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
466.63	232.59 \$	232.59	174.07	115.56	57.05 \$
26.41	13.17	13.17	9.85	6.54	3.23
6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
494.63	246.54 \$	246.54	184.52	122.49	60.47 \$
28.00	13.96	13.96	10.44	6.93	3.42
6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
524.31	261.33 S	261.33	195.59	129.84	64.10 \$
29.68	14.79	14.79	11.07	7.35	3.63
6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
534.80	266.56 \$	266.56	199.50	132.44	65.38 \$
10.49	5.23	5.23	3.91	2.60	1.28
2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
545.49	271.89 S	271.89	203.49	135.09	66.69 S
10.70	5.33	5.33	3.99	2.65	1.31
2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
556.40	277.33 \$ 5.44 2.0%	277.33	207.56	137.79	68.02 S
10.91		5.44	4.07	2.70	1.33
2.0%		2.0%	2.0%	2.0%	2.0%
556.40	277.33 S	277.33	207.56	137.79 - 0.0%	68.02 S
556.40	277.33 S	277.33 - 0.0%	207.56 - 0.0%	137.79	68.02 \$
556.40 - 0.0%	277.33	277.33 - 0.0%	207.56	137.79	68.02



### CITY OF BRYANT, AR UTILITY REVENUE AND EXPENSE FORECAST

		THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	CONTRACTOR OF STREET STREET, S	Name and Address of the Owner, where the Party of the Owner, where the Party of the Owner, where the Owner, which is the Owner, where the Owner, which is the Own						_	_	_			
One Day Operating Expenditures (Op.Exp+Det Svc)  Days of Operating Expenditures	Ending Water & Sewer Combined Fund Balance Unrestricted/Capital Fund Balance from CIP Funding	Excluding Transfers, CO, Debt All Inclusive	Net Revenues Percent of COS  Debt Coverage	Total Cost of Service	Total Debt Service	Debt Service Current Debt Service Future Debt Service	Capital Outlays/Refurbish-Replacement Reserve Percent of Gross Revenues	Net Revenues for Transfers,Capital Outlays and Debt	Operating Expenses	Total Revenues	Non-Rate Revenues	WW System Infrastructure Fee (Fund 620)	Revenues and Expenses Water Rate Revenues	3 Fund Balance, Revenues and Expenses Beginning Fund Balance	
30,617 <b>129</b>	<b>3,964,671</b> 2,289,269	4.28 2.57	<b>1,698,068</b> 13.5%	477,000 12,553,253	1,083,754	1,083,754	1,378,016 9.7%	4,636,838	9,614,483	14,251,321	1 088 702	7,138,057 1,969,945	4,054,618	2,266,603 \$	2025
36,145 117	<b>4,244,992</b> 2,312,162	1.89 1.11	<b>280,320</b> 1.9%	485,685 14,591,562	2,440,583	1,212,113 1,228,469	1,398,686 9.4%	4,605,274	10,266,608	14,871,882	1 124 870	7,738,787	4,471,954	3,964,671 \$	2026
40,151 <b>107</b>	<b>4,281,512</b> 2,335,283	1.62 1.01	<b>36,521</b> 0.2%	494,631 16,074,682	3,145,569	1,476,991 1,668,578	1,419,667 8.8%	5,096,387	11,014,815	16,111,203	1 195 608	8,366,550	4,958,139	4,244,992 S	2027
42,745 113	<b>4,818,160</b> 2,358,636	1.77 1.17	<b>536,648</b> 3.1%	503,844 17,042,819	3,235,859	1.567,281 1.668,578	1,440,962 8.2%	5,717,312	11,862,155	17,579,467	1 336 510	9,045,427	5,496,219	4,281,512 \$	2028
47,782 <b>99</b>	<b>4,743,248</b> 2,382,223	1.45 0.98	(74,912) -0.4%	513,335 18,903,033	4,228,916	1,575,631 2,653, <u>2</u> 86	1,462,576 7.8%	6,129,915	12,698,206	18,828,121	1 /81 8/3	9,437,590	6,089,280	4,818,160	2029

2	2033	2032	2031	2030	2029	2028	2027	2026	2025	
				WATER/WASTEWATER COST OF SERVICE MODEL	ATER COST OF	VATER/WASTEW				
				AR	CITY OF BRYANT, AR	Q				

### Revenue Summary Scenario:

## 2025 10 03 -- Scenario I Status Quo

			W4	W3	7.44	W1					W10	W6	₩5	W4	V3	. N.	W1
Total Revenue	Non-Rate Revenue	Total Rate Revenue	Wholesale (COB Parks & Rec)	Multi-Family	oprinkler	Residential & Non-Residential	Water Revenues - Additional	Total Revenue	Non-Rate Revenue	Total Rate Revenue	Senior Citizen Discount Water	No Charge	Woodland Hills	Wholesale (COB Parks & Rec)	Multi-Family	Sprinkler	Residential & Non-Residential
								4-									S
	1							5,143,319	1,088,702	4,054,618	(53,664)	τ	103,743	2,169	31,303	467,252	3,503,814 S
453,505	36,168	417 337	167	2,637	47,702	359,721		5,596,824	1,124,870	4,471,954	(54,523)		111,711	2,336	33,941	514,954	3,863,535 S
556,923	70,738	486 185	187	3,055	55,608	419,303		6,153,747	1,195,608	4,958,139	(55,395)		120,616	2,523	36,995	570,562	4,282,839 S
678,982	140,902	538 080	189	3,330	61,613	464,810		6,832,729	1,336,510	5,496,219	(56,281)		129,640	2,712	40,325	632,175	4,747,649 S
738,394	145,332	503 062	140	3,629	68,267	515,255		7,571,123	1,481,843	6,089,280	(57,182)	6%	136,312	2,851	43,954	700,442	5,262,903 S
701,126	44,664	856 A83	135	3,956	75,638	571,175		8,272,249	1,526,506	6,745,743	(58,097)	,	142,786	2,986	47,910	776,080	5,834,078 \$
774.037	45,911	304 907	160	4,312	83,806	633,163		9,046,286	1,572,418	7,473,869	(59,026)		150,400	3,146	52,222	859,886	6,467,241 \$
853,656	47,268	000 200	162	4,700	92,856	701,879		9,899,942	1,619,685	8,280,257	(59,971)		158, 135	3,308	56,922	952,743	7,169,120 \$
941.396	48,084	000	162	5,123	102,884	778.053		10,841,338	1,667,769	9,173,569	(60,930)		166,185	3,470	62,045	1,055,626	7,947,174 S
1.040,887	50,915	2000	174	5,584	113,994	862,494		11,882,225	1,718,684	10,163,540	(61,905)	. ]	174,885	3,644	67,629	1,169,620	8,809,668

			WW3	ZAAAA	WW1					WWTO	6 M/M	8MM	WW7	WW6	WW5	WW4	S.AAAA	ZWW	LMM1
Total Revenue	Non-Rate Revenue	Total Rate Revenue	Salem Sewer	Salem Metered Sewer	Residential & Non-Residential	WASTEWATER Revenues - Additional	Total Revenue	Non-Rate Revenue	Total Rate Revenue	Senior Citizen Discount Salem Sew	Senior Citizen Discount Sewer	System Intrastructure Fee - Salem Se	System Infrastructure Fee	Other6	Drain Water (County Landfield)	Quall Ridge	Salem Sewer	Salem Metered Sewer	Residential & Non-Residential \$
							9,108,002		9,108,002	(3,360)	(53,664)	176,875	1,793,070	,	310,457	50,193	333,459	1,574,960	4,926,011 S
167,056		167,056	44,743	169,033	368,041		9,275,058		9,275,058	(3,457)	(54,576)	182,749	1,353,523	12	327,533	53,041	378,201	1,743,993	5,294,053 S
682,397	,	682,397	34,466	158,457	413,034		9,957,455		9,957,455	(3,558)	(55,504)	197,468	1,393,437	į.	347,185	56,224	412,667	1,902,450	5,707,087 S
789,283		789,283	37,607	172,854	445,258		10,746,738		10.746,738	(3,661)	(56,448)	213,373	1,487,938	v	368,016	59,597	450,274	2,075,304	6,152,345 S
510,259		510,259	23,958	109,879	249,489		11,256,998		11,256,998	(3.767)	(57,407)	230,560	1,588,848		376,539	60,978	474,232	2,185,183	6,401,833 S
505,306		505,306	23,691	108,591	239,035		11,762,304		11,762,304	(3,876)	(58,383)	249,130	1,696,602		384,069	62,197	497,923	2,293,774	6,640,868 \$
529,770	,	529,770	24.874	113,988	247,960		12,292,073		12,292,073	(3,989)	(59,376)	269,196	1,811,663	c	391,751	63,441	522,797	2,407,762	6,888,828 \$
363,118		363,118	16,235	74,150	128,566		12,655,192		12,655,192	(4.104)	(60,385)	290,879	1,934,527	e.	392,392	63,545	539,031	2,481,912	7,017,395 \$
360,850		360,850	15,831	72,254	119,285		13,016,042		13,016,042	(4,223)	(61,412)	314,308	2,065,724		392,392	63,545	554,862	2,554,166	7,136,680 S
376,210		376,210	16,296	74,357	121,313		13,392,252		13,392,252	(4,346)	(62,456)	339,624	2,205,819	,	392,392	63,545	571,157	2,628,523	7.257,993



2026 CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL 2028 2029 2030 2031 2032 2033 2034

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

TOTAL Revenues and Expenses – CASH BASIS

			01 44 44	C25555	21777	NAVA.	100077	WW6	2/0//0/	CAAAA	70000	LAMA			****	SIN	W5	₩4	W3	240	TW.				
lotal Revenues	Non-Rate Revenues	000	action cluzen Discount - Salem Sewer	Senior Ciuzen Discount - Sewer	System minastructure rise - odiem sewer	System Intrastructure Fee	O The State of the	Others	Codin Nidge	Salem Sewer	Salom Source Sewer	Residential & Non-Residential	Wastewater Rate Revenue	Total	No Change	No Observe	Woodland Hills	Wholesale (COB Parks & Rec)	Multi-Family	Sprinkler	Residential & Non-Residential	Water Rate Revenue	Rate Revenues	Beginning Fund Balance	
																					sn			S	
14,251,321	1,088,702	9,108,002	(3,300)	(53,564)	176,875	1,793,070		310,457	50,193	333,459	1,5/4,960	4,926,011		4.054,618		100,740	103 7/3	2.169	31,303	467,252	3,503,814 S			2,266,603 S	
14,871,882	1,124,870	9,275,058	(3,457)	(54,576)	182,749	1,353,523		327,533	53,041	378,201	1,743,993	5,294,053		4,471,954		1117,711	111 711	2.336	33,941	514,954	3,863,535 \$			3,964,671 S	
16,111,203	1,195,608	9,957,455	(3,558)	(55,504)	197,468	1,393,437		347,185	56,224	412,667	1,902,450	5,707,087		4.958.139		120,010	4 50 0 10 10	2.523	36,995	570,562	4,282,839 S			4,244,992 S	
17,579,467	1,336,510	10,746,738	(3,661)	(56,448)	213,373	1,487,938	,	368,016	59,597	450,274	2,075,304	6,152,345		5,496,219		129,640		2712	40,325	632,175	4,747,649 S			4,281,512 S	
18,828,121	1,481,843	11,256,998	(3.767)	(57,407)	230,560	1,588,848	,	376,539	60,978	474,232	2,185,183	6,401,833		6,089,280		136,312	1000	0 251	43,954	700,442	5,262,903 S			4,818,160 S	
20,034,553	1,526,506	11,762,304	(3,876)	(58,383)	249,130	1,696,602		384,069	62,197	497,923	2,293,774	6,640,868		6,745,743	,	142,786	2,000	2 096	47,910	776,080	5,834,078 \$			4,743,248 S	
21,338,360	1,572,418	12,292,073	(3,989)	(59,376)	269,196	1,811,663	,	391,751	63,441	522,797	2,407,762	6,888,828		7,473,869		150,400	3, 140	2 4 4 5	52 222	859,886	6,467,241 S			4,398,610 \$	
22,555,134	1,619,685	12,655,192	(4.104)	(60,385)	290,879	1,934,527	*	392,392	63,545	539,031	2,481,912	7,017,395		8,280,257		158,135	3,300	3000	56 922	952,743	7,169,120 S			4,747,050 S	
23,857,380	1,667,769	13.016.042	(4,223)	(61,412)	314,308	2,065,724		392,392	63,545	554,862	2,554,166	7,136,680		9,173,569		166,185	3,470	0.010	82045	1.055.626	7.947.174 \$			5,670,331 S	
25,274,477	1,718,684	13,392,252	(4,346)	(62,456)	339,624	2,205,819	100	392,392	63,545	571,157	2,628,523	7,257,993		10,163,540		174,885	3,644	03,020	67 620	1.169.620	8,809,668			7.237,989	



2033	2032	2031	2030	2029	2028	2027	2026	2025
		r	15	AIEN COST OF	WALLEN WAS LEWALEN COST OF SERVICE			
			SERVICE MODE	VIED COST OF	MATERIMASTEM			
			AR	CITY OF BRYANT, AR	2			

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

															CAW	600	700	500	000	300	200	100		N	-1	
Debt Coverage Excluding Cap Outlavs, GF Transfers All Inclusive	Days of Operating Expenses	Total Operating + Debt Service + Transfers Expenses Per Day	Revenue Adequacy Tests	Ending Fund Balance	Net Revenues Percent of COS	Total Cost of Service	Total Contingencies & Transfers	Net Revenues for Conlingencies & Transfers	Total Debt Service	Debt Service Debt Service Current Debt Service Future	Capital Outlays/Reserve Requirement	Net Revenues for Transfers, CO and Debt Service	Total Operating Expenses	Total	CAW Water Supply	Miscellaneous Expense	Vehicle Expense	Operations Expense	Vehicle Expense	Supply Expense	Building & Grounds Exp	Budget Code Personnel Svcs	Total	Wastewater Expenses —	Cost Center Code Water Expenses	Cost of Service
4.28 2.57	129	11,175,237 30,617		3,964,671	1,698,068 11.9%	12,553,253	477,000	2,175,068	1,083,754	1.083.754	1,378,016	4,636,838	9,614,483	9,614,483	1,955,149	49,534	113,781	419,852	756,969	1,025,000	867,232	4,096,282	9,614,483	4,746,095	4,868,388	
1.89	117	13,192,876 36,145		4,244,992	280,320 1.9%	14,591,562	485,685	766,005	2,440,583	1,212,113 1,228,469	1,398,686	4.605,274	10,266,608	10,266,608	2,149,653	51,851	117.194	429,118	780,478	1,064,450	894,161	4,444,278	10,266,608	5,012,861	5,253,747	
1.62 1.01	107	14,655,015 40,151		4,281,512	<b>36,521</b> 0.2%	16.074.682	494,631	531,151	3,145,569	1,476,991 1,668,578	1,419,667	5,096,387	11,014,815	11,014,815	2,405,360	54,278	120 710	438,661	804,732	1,105,519	921,944	4.823.280	11,014,815	5,297,939	5,716,876	
1.77 1.17	113	15,601,858 42,745		4,818,160	<b>536,648</b> 3.1%	17,042,819	503,844	1,040,492	3,235,859	1,567,281 1,668,578	1,440,962	5,717,312	11,862,155	11,862,155	2,736,556	56,823	124 332	448,491	829,756	1,148,276	950,608	5.221 906	11,862,155	5,596,725	6,265,430	
1.45 0.98	99	17,440,457 47,782		4,743,248	(74,912) -0.4%	18,903,033	513,335	438,423	4,228,916	1,575,631 2,653,286	1,462,576	6,129,915	12,698,206	12,698,206	3,031,717	59,489	128.062	458,616	855,575	1,192,795	980,183	5 641 106	12,698,206	5,909,869	6,788,337	
1.34 0.93	85	18,894,676 51,766		4,398,610	(344,638) -1.7%	20,379,191	523,110	178,472	4,907,905	1,583,978 3,323,928	1,484,515	6,570,892	13,463,661	13,463,661	3,230,386	62.283	356,101	469,044	882,215	1,239,154	1,010,697	6 081 877	13,463,661	6,238,055	7,225,606	
1.49 1.07	89	19,483,138 53,378		4,747,050	<b>348,440</b> 1.6%	20,989,920	533,178	881,618	4,911,032	1,587,105 3,323,928	1,506,782	7,299,432	14,038,927	14,038,927	3,458,036	65 212	361,/31	479,785	909,702	1,287,432	1,042,183	6 208 085	14,038,927	6,457,134	7.581.794	
1.61 1.19	103	20,102,468 55,075		5,670,331	923,281 4.1%	21,631,852	543,548	1,466,830	4,924,310	1,600,383 3,323,928	1,529,384	7,920,524	14.634.610	14,634,610	3,692,154	68 281	367,560	490,849	938,065	1,337,714	1.074.671	6 525 379	14,634,610	6,685,391	7 949 219	
1.74	127	20,737,398 56,815		7,237,989	<b>1,567,657</b> 6.6%	22,289,723	554,230	2.121,887	4,932,197	1,608,270 3,323,928	1,552,325	8,606,409	15,250,971	15.250,971	3,932,326	71 499	373,594	502,244	967,333	1,390,087	1 108 195	6 761 550	15,250,971	6,923,290	8 327 681	
1.44	126	22,990,416 62,987		7,946,440	708,451 2.8%	24,566,026	565,232	1,273,683	6,522,028	1,420,194 5,101,834	1,575,610	9,371,320	15,903,156	15,903,156	4.192.980	74.871	379,841	513,982	997,535	1,444,644	1 142 789	7 000	15,903,156	7,171,324	8 731 832	



032	2	2031	2030	2029	2028	2027	2026	2025		
		DEL	OF SERVICE MODEL	NATER COST C	WATER/WASTEWATER COST OF SERVICE					
			T, AR	CITY OF BRYAN	C					

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario | Status Quo

	CAW	700	600	500	400	300	200	100			10						We	W/S	₩4	W3	W2	W.1	
Total	CAW Water Supply	Vehicle Expense	Miscellaneous Expense	Professional Services	Operations Expense	Supply Expense	Building & Grounds Exp	Personnel Svcs	Budget Code	Total	Wastewater Expenses	Water Expenses	Cost Center Code	Total Revenues	Non-Rate Revenues		No Charge	Woodland Hills	Wholesale (COB Parks & Rec)	Multi-Family	Sprinkler	Water Rate Revenue Residential & Non-Residential	Water Revenues
																						(s)	
4,868,388	1,955,149	113,781	36,534	330,652	503,200	155,000	141,024	1,633,049		4.868,388		4,868,388		5,143,319	1,088,702	4,054,618		103,743	2,169	31,303	467,252	3,503,814 S	
5,253,747	2,149,653	117,194	38,090	337,242	519,096	159,650	145,255	1,787,567		5,253,747		5,253,747		5,596,824	1.124,870	4,471,954		111,711	2,336	33,941	514,954	3,863,535 \$	
5,716,876	2,405,360	120,710	39,716	344,029	535,509	164,440	149,612	1.957.500		5,716,876		5,716,876		6,153,747	1,195,608	4,958,139		120,616	2,523	36,995	570,562	4,282,839 S	
6,265,430	2,736,556	124,332	41,414	351,020	552,456	169,373	154,101	2,136,179		6.265,430		6,265,430		6.832,729	1,336,510	5,496,219		129,640	2,712	40,325	632,175	4.747.649 S	
6,788,337	3,031,717	128,062	43,189	358,220	569,956	174,454	158,724	2,324,015		6,788,337		6,788,337		7.571.123	1,481,843	6,089,280		136,312	2,851	43,954	700,442	5,262,903 \$	
7,225,606	3,230,386	131,903	45,044	365,637	588,027	179,687	163,485	2,521,436		7,225,606		7,225,606		8.272.249	1,526,506	6,745,743		142,786	2,986	47,910	776,080	5.834,078 S	
7,581,794	3,458,036	135,860	46,983	373,276	606,689	185,078	168,390	2,607,482		7.581.794		7,581,794		9 046 286	1,572,418	7,473,869		150,400	3,146	52,222	859,886	6,467,241 S	
7,949,219	3,692,154	139,936	49,008	381,144	625,962	190,630	173,442	2,696,942		7,949,219		7,949,219		 9 899 942	1,619,685	8,280,257		158,135	3,308	56,922	952,743	7.169.120 S	
8,327,681	3,932,326	144,134	51,126	389,249	645,866	196,349	178,645	2,789,985		8,327,681		8,327,681		10 841 338	1,667,769	9,173,569		166,185	3,470	62,045	1,055,626	7,947,174 \$	
8,731,832	4,192,980	148,458	53,339	397,596	666,424	202,240	184,004	2,886,790		8,731,832		8,731,832		 11 882 225	1,718,684	10,163,540	,	174,885	3,644	67,629	1,169,620	8,809,668	



2032	2031	2030	2029	2028	2027	2026	2025
		WAIER/WASIEWAIER COST OF SERVICE MODEL	ALEK COST OF	VA I EK/WAS I EW.	<b>V</b> 1		
		AR	CITY OF BRYANT, AR	CIT			

Revenue and Expense Summary
Scen: 2025 10 03 - Scenario I Status Quo

Debt Coverage	Percent of COS	Net Revenues	Total Cost of Service	Total Contingencies & Transfers	Net Revenues for Contingencies & Transfers	Total Debt Service	Debt Service Debt Service Current Debt Service Future	Capital Outlays/Reserve Requirement	Net Revenues for Transfers, CO and Debt Service
0.64	-13.3%	(684,962)	5,828,281	187,500	(497,462)	427,392	427,392	345,001	274,931
0.23	-29.7%	(1,662,920)	7,259,744	187,500	(1,475,420)	1,468,321	554,215 914,106	350,176	343,077
0.25	-29.7%	(1,826,771)	7,980,519	187,500	(1,639,271)	1,720,714	806,608 914,106	355,429	436,871
0.33	-25.0%	(1,705,383)	8,538,112	187,500	(1,517,883)	1,724,422	810,316 914,106	360,760	567,299
0.43	-20.8%	(1,573,257)	9,144,380	187,500	(1,385,757)	1,802,372	813,948 988,424	366,171	782,786
0.58	-15.9%	(1,318,552)	9,590,801	187,500	(1.131.052)	1,806,031	817,607 988,424	371,664	1,046,643
0.81	-10.0%	(908,659)	9,954,946	187,500	(721,159)	1,808,413	819,989 988,424	377,239	1,464,493
1.08	-4.4%	(433,035)	10,332,977	187,500	(245.535)	1,813,361	824.937 988,424	382,898	1,950,723
1.38	1.1%	120,529	10,720,809	187,500	308,029	1,816,988	828,564 988,424	388,641	2,513,658
1.39	2.6%	305.089	11,576,136	187,500	493,589	2,262,333	632,511 1,629,821	394,471	3,150,393



CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL 

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		000	000	500	100	700	300	100		2						OLAMA	ISAAAA	SAAAA	/WW/	GAAAA	GAAAA	1 444 44	CAAAA	ZAVAA	WW1			
Total Operating Expenses	Total	vilscellaneous Expense	Modella Services	Operational Control	Operations Expenses	Vehicle Expense	Supply Expanse	Budget Code Personnel Svcs Bullding & Counds For	TOTAL	Wastewater Expenses	vvater Expenses	Wastewater Cost of Service Cost Center Code	Total Revenues	Non-Rate Revenues		Senior Citizen Discount - Salem Sewer	Senior Citizen Discount - Sewer	System Intrastructure Fee - Salem Sewer	System Intrastructure Fee	Chero	Drain Water (County Landfield)	Quali Ridge	Salem Sewer	Salem Nietered Sewer	Residential & Non-Residential	Wastewater Rate Revenue	Wastewater Revenues	The contract of the canada and capetage - Charles and Charles
		ĺ																							S			UMOR DANK
4,746,095	4,746,095	49,534	294,150	89,200	203,769	353 760	726,208	2,463,234	4,746,095	4,746,095	0		9,108,002		9,108,002	(3,360)	(53,664)	176,875	1,793,070	×	310,457	50,193	333,459	1,574,960	4,926,011 S			
5,012.861	5,012,861	51,851	297,335	91,876	261,382	904,800	748,907	2,656,711	5,012,861	5,012,861			9,275,058	,	9,275,058	(3,457)	(54,576)	182,749	1,353,523		327,533	53,041	378,201	1,743,993	5,294,053 S			
5,297,939	5,297,939	54.278	300,615	94,632	269,224	941,0/9	172,332	2,865,780	5,297,939	5,297,939			9,957,455	,	9,957,455	(3,558)	(55,504)	197,468	1,393,437	20	347,185	56,224	412,667	1,902,450	5,707,087 S			
5,596,725	5,596,725	56,823	303,993	97,471	277,300	978,903	796,508	3,085,727	5,596,725	5,596,725			10,746,738		10,746,738	(3,661)	(56,448)	213,373	1,487,938		368,016	59,597	450,274	2,075,304	6,152,345 \$			
5,909,869	5,909,869	59,489	307,473	100,395	285,619	1,018,342	821,459	3,317,092	5,909,869	5,909,869			11,256,998		11,256,998	(3,767)	(57,407)	230,560	1,588,848		376,539	60,978	474,232	2,185,183	6,401,833 S			
6,238,055	6,238,055	62,283	311,057	103,407	294,188	1,059,467	847,212	3,560,441	6,238,055	6,238,055			11,762,304		11,762,304	(3,876)	(58,383)	249,130	1,696,602	,	384,069	62,197	497,923	2.293,774	6,640,868 S			
6,457,134	6,457,134	65,212	314,749	106,509	303,013	1,102,354	873,793	3,691,503	6,457,134	6,457,134			12,292,073	,	12,292,073	(3,989)	(59,376)	269,196	1,811,663		391,751	63,441	522,797	2,407,762	6,888,828 S			
6,685,391	6,685,391	68,281	318,551	109,705	312,104	1,147,084	901,229	3,828,436	6,685,391	6,685,391	C.		12,655,192		12,655,192	(4,104)	(60.385)	290,879	1.934.527		392,392	63.545	539,031	2,481,912	7.017.395 S			
6,923,290	6,923,290	71,499	322,468	112,996	321,467	1,193,738	929,550	3,971,573	6,923,290	6,923,290			13,016,042		13,016,042	(4,223)	(61 412)	314 308	2.065.724		392,392	63 545	554.862	2.554.166	7.136.680 S			
7,171,324	7,171,324	74 871	326,502	116,386	331,111	1,242,404	958,785	4,121,266	7,171,324	7.171.324	,		13,392,252		13,392,252	(4,346)	(82.458)	339 624	2 205 819		392,392	63 545	571 157	2 628 523	7 257 993			



2023	2032	2031	2030	2029	2028	2027	2026	2025	
			SERVICE MODEL	ATER COST OF	WATER/WASTEWATER COST OF SERVICE MO	S			
			AR	CITY OF BRYANT, AR	Ω				

Revenue and Expense Summary
Scen: 2025 10 03 -- Scenario | Status Quo

Capital Outlays/Reserve Requirement Net Revenues for Transfers, CO and Debt Service 4,361,907 1,033,015 4,262,197 1,048,510 4,659,516 1,064,238 1,080,201 5,150,013 5,347,129 1,096,404 1,112,851 5,524,249 1,129,543 5,834,940 1,146,486 5,969,801 1,163,684 6,092,752

6,220,927

Debt Service

Debt Service -- Current

Debt Service -- Future

Total Debt Service Total Cost of Service Total Contingencies & Transfers Net Revenues for Contingencies & Transfers 6,724,972 2,672,530 289,500 656,362 656,362 7,331,817 2,241,426 298,185 657,898 314,363 972,261 670,383 754,472 1,424,855 8,094,163 2,170,423 307,131 756,965 754,472 **1,511,437** 8,504,707 2,558,375 316,344 761,682 1,664,862 2,426,544 9,758,652 1,824,180 325,835 10,788,390 766,370 2,335,504 3,101,874 1,309,524 335,610 11,034,974 1,602,777 767,115 2,335,504 3,102,619 345,678 11,298,875 1,712,365 775,446 2,335,504 **3,110,950** 356,048 11,568,913 779,706 2,335,504 3,115,210 1,813,858 366,730 12,989,890 787,682 3,472,013 4,259,695 1,181,139 377,732 780,093

Debt Coverage (excludes Debt, Cap Outlays, G/	Percent of COS	Net Revenues
F Transfers) 6.65	26.2%	2,383,030
4.38	21.0%	1,943,241
3.27	18.7%	1,863,292
3,41	20.9%	2,242,031
2.20	13.3%	1,498,345
1.78	8.3%	973,914
1.88	10.2%	1,257,099
1.92	10.7%	1,356,317
1.96	11.1%	1,447,128
1.46	3.0%	402,362



Current 2025 2026 2027 CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL 2029 2030 2031 2032 2033 2034

Model Summary Scenario:

2025 10 03 -- Scenario I Status Quo

1 Water and Wastewater Rates

				2		
30,00 Gal Water, 5K WW	15,000 Gal Water; 5K WW	10,000 Gal Water; 5K WW	5,000 Gal Water & WW	Monthly Minimum Charge Volume Rate Per 100 Gal Residential Standard Mo	Volume Rate Per 100 Gal 2,000 Above Wastewater Rates - Residential	Water Rates — Residential  Monthly Minimum Charge3/4"
Total Increase - \$ Increase - %	Total Increase - \$ Increase - %	Total Increase - \$ Increase - %	Total Increase - \$ Increase - %	onthly Bill	Above  S - Residential	esidential m Charge3/4"
€9			49	\$ 20.29 1.082		sa sa
258.79 S	156.04	121.79	87.54 S	20.29 S 1.082	0.685	14.24 S
263.79 \$ 5.00 1.9%	159.09 3.05 2.0%	124.19 2.40 2.0%	89.29 <b>\$</b> 1.75 2.0%	20.70 \$ 1.104	0.698	14.53 \$
285.92 \$ 22.13 8.4%	171.79 12.70 8.0%	133.75 9.56 7.7%	95.71 S 6.42 7.2%	21.94 S 1.170	0.761	15.84 S
309.94 \$ 24.02 8.4%	185.54 13.75 8.0%	144,08 10.33 7.7%	102.61 \$ 6.90 7.2%	23.26 \$ 1.240	0.829	17.26 \$
336.02 \$ 26.08 8.4%	200.43 14.88 8.0%	155.23 11.15 7.7%	110.04 \$ 7.42 7.2%	24.65 \$ 1.315	0.904	18.82 \$
361.77 S 25.75 7.7%	213.98 13.55 6.8%	164.72 9.48 6.1%	115.45 \$ 5.42 4.9%	25.15 S 1.341	0.985	20.51 \$
389.76 \$ 27.98 7.7%	228.66 14.68 6.9%	174.96 10.25 6.2%	121.27 \$ 5.81 5.0%	25.65 \$ 1.368	1.074	22.36 \$
420.16 \$ 30.41 7.8%	244.57 15.91 7.0%	186.04 11.08 6.3%	127.51 \$ 6.25 5.2%	26.16 \$ 1.395	1.171	24.37 S
451.86 S 31.69 7.5%	260.46 15.89 6.5%	196.66 10.62 5.7%	132.86 S 5.35 4.2%	26.16 S 1.395	1.276	26.56 S
486.40 S 34.55 7.6%	277.78 17.32 6.6%	208.24 11.58 5.9%	138.70 S 5.84 4.4%	26.16 S 1.395	1.391	28.95 S
524.06 37.65 7.7%	296.66 18.88 6.8%	220.86 12.62 6.1%	145.06 6.36 4.6%	26.16 1.395	1.516	31.56



Current CITY OF BRYANT, AR
WATER/WASTEWATER COST OF SERVICE MODEL 

Model Summary Scenario:

2025 10 03 - Scenario I Status Quo

Fund Balance Goal Days Over (Short) of Requirement	One Day Operating Expenditures (Op.Exp+Det Svc)  Days of Operating Expenditures	Unrestricted/Capital Fund Balance from CIP Funding	Ending Water & Sewer Combined Fund Balance	Deht Coverage Excluding Transfers, CO, Debt All Inclusive	Percent of COS	Net Revenues	Total Cost of Service	Total Contingencies & Transfers	Total Debt Service	Future Debt Service	Debt Service Current Debt Service	Capital Outlays/Reserve Requirement	Net Revenues for Transfers Capital Outlays and Debt	Operating Expenses	Increase in revenue	Total Revenues	Non-Rate Revenues	WW System Infrastructure Fee (Fund 620)	WW Rate Revenues	Revenues and Expenses Water Rate Revenues	Fund Balance, Revenues and Expenses Beginning Fund Balance	
																_				S	s	
1,837,025 2,127,646	30,617 <b>129</b>	2,289,269	3 964 671	4.28 2.57	13.5%	1,698,068	12,553,253	477,000	1,083,754		1,083,754	1,378,016	4,636,838	9,614,483		14.251.321	1,088,702	1,969,945	7,138,057	4,054,618 \$	2,266,603 \$	
2.168.692 2.076.300	36.145 117	2,312,162	A 244 992	1.89 1.11	1.9%	280,320	14,591,562	485,685	2,440,583	1,228,469	1,212,113	1,398,686	4,605,274	10,266,608	620,561	14,871,882	1,124,870	1,536,271	7,738,787	4.471,954 S	3,964,671 \$	
2,409,044 1,872,469	40,151 107	2,335,283	4 284 F42	1.62 1.01	0.2%	36,521	16,074.682	494,631	3,145,569	1,668,578	1,476,991	1,419,667	5,096,387	11.014.815	1,239,320	16,111,203	1,195,608	1,590,905	8,366,550	4,958,139 \$	4,244,992 \$	
2,564,689 2,253,471	42,745 113	2,358,636	4 818 160	1.77 1.17	3.1%	536,648	17,042,819	503,844	3,235,859	1,668,578	1.567.281	1,440,962	5,717,312	11,862,155	1,468,265	17,579,467	1,336,510	1.701.311	9,045,427	5,496,219 \$	4,281,512 \$	
2,866,924 1,876,324	47,782 99	2,382,223	4 743 248	1.45 0.98	-0.4%	(74,912)	18,903.033	513,335	4,228,916	2,653,286	1.575,631	1,462,576	6,129,915	12,698,206	1,248,653	18,828,121	1,481,843	1,819,408	9,437,590	6.089,280 S	4,818,160 \$	
3,105,974 1,292,636	51,766 <b>85</b>	2,406,045	A 208 640	1.34 0.93	-1.7%	(344,638)	20,379,191	523,110	4,907,905	3,323,928	1,583,978	1.484,515	6,570,892	13.463.661	1,206,432	20,034,553	1,526,506	1,945,732	9,816,572	6,745,743 \$	4,743,248 S	
3,202,708 1,544,342	53,378 <b>89</b>	2,430,105	A 7A7 050	1.49 1.07	1.7%	348,440	20,989,920	533,178	4,911,032	3,323,928	1,587,105	1,506,782	7,299,432	14,038.927	1,303,807	21,338,360	1,572,418	2,080,859	10,211,214	7,473,869 \$	4,398,610 S	
3,304,515 2,365,816	55,075 103	2,454,406	5 670 334	1.61 1.19	4.3%	923,281	21,631,852	543,548	4,924,310	3,323,928	1,600,383	1,529,384	7,920,524	14,634,610	1,216,774	22,555,134	1,619,685	2,225,406	10,429,786	8,280,257 S	4,747,050 \$	
3,408,887 3,829,101	56,815 <b>127</b>	2,478,950	7 227 080	1.74 1.32	7.0%	1,567,657	22,289,723	554,230	4,932,197	3,323,928	1,608,270	1,552,325	8,606,409	15,250,971	1,302,246	23,857,380	1,667,769	2,380,032	10,636,010	9,173,569 \$	5,670,331 \$	
3,779,246 4,167,193	62,987 <b>126</b>	2,503,740	7 046 440	1.44 1.11	2.9%	708,451	24,566,026	565,232	6,522,028	5,101,834	1,420,194	1,575,610	9,371,320	15,903,156	1,417,097	25,274,477	1,718,684	2,545,443	10,846,809	10,163,540	7,237,989	



Wastewater Billing Units Residential & Non-Residential Salem Metered Sewer Total System	Water Volume Residential & Non-Residential Sprinkler Total System	6 Annual Volume	Wastewater Accounts Total Accounts New Accounts Avg. Annual Growth Rate	Water Accounts Total Accounts New Accounts Avg. Annual Growth Rate	Model Summary Scenario: 20  Total Accounts	
					2025 10 03 Scenario I Status Quo	Current
449,305,278 115,805,159 574,097,697	449,305,278 60,296,438 560,560,371		20,566	9,918	atus Quo	2025
456.942.813 119.176.488 585.106.562	456,942,813 61,291,429 569,192,897		20,958 392 1.91%	10,083 165 1.67%		2026
464,710,175 122,645,964 596,343,399	464,710,175 62,302,839 577,971,669		21,358 400 1,91%	10,251 168 1.67%		W <i>F</i> 2027
472,609,571 126,216,443 607,813,275	472,609,571 63,330,938 586,899,164		21,767 408 1.91%	10,422 171 1.67%		CIT TER/WASTEW. 2028
480,643,245 129,890,867 619,521,372	480,643,245 64,376,003 595,977,904		22.183 417 1.91%	10,596 174 1.67%		CITY OF BRYANT, AR EWATER COST OF SE 2029
488,813,480 133,672,260 631,473,000	488,813,480 65,438,314 605,210,449		22,609 425 1,92%	10.773 177 1.67%		CITY OF BRYANT, AR WATER/WASTEWATER COST OF SERVICE MODEL 2028 2029 2030
497,122,597 137,563,738 643,673,595	497,122,597 66,518,154 614,599,406		23,042 434 1.92%	10,953 180 1.67%		2031
505,572,957 141,568,505 656,128,722	505,572,957 67,615,813 624,147,425		23.485 443 1.92%	11,136 183 1.67%		2032
514,166,961 145,689,859 668,844,079	514,166,961 68,731,586 633,857,201		23,937 452 1,92%	11,322 186 1.67%		2033
522,907,050 149,931,194 681,825,503	522,907,050 69,865,770 643,731,475		24,398 461 1.93%	11,511 189 1.67%		2034





Prio		
or 2025		
5 2026		
2027	W	
2028	ATER/WASTEV	C
2029	VATER COST	CITY OF BRYANT, AR
2030	WATER/WASTEWATER COST OF SERVICE MODEL	T. AR
2031	ODEL	
2032		
2033		
2034		

Water Summary
Scen: 2025 10 03 -- Scenario I Status Quo
Water Monthly Rates and Charges

2.1 Ros 2.1 Ros 30.0 30.0 30.0 30.0 30.0 30.0 30.0 30.	<b>8</b>	
Volume Rate/1,000 Galt Per 2. Residential Monthly Charge 5,000 Gallons Total 10,000 Gallons Total 10,000 Gallons Total 20,000 Gallons Percent In 20,000 Gallons Total 20,000 Gallons Percent In 20,000 Gallons Total 20,0	Multi-Family Monthly Minimum Charge	Monthly Minimum Charge Base Charge
Volume Rate/1,000 Gal Per 100 Gallons 2,000 Above Residential Monthly Charge 5,000 Gallons Total 10,000 Gallons Total Dallar Inc Percent Inc Percent Inc Dallar Inc Percent	m Charge 5/8" 11/2" 2" 8"	oer 100 Gall
v v	o,	
0.685 S 34.79 S 69.04 206.04	14.24 S 21.37 35.61 71.23 712.29	14.24 S 21.37 35.61 71.23
0.698 35.47 0.687 0.688 2.0% 70.37 1.33 1.9% 1.9% 1.9% 9.918 9.918 9.918	14.53 21.80 36.33 72.6.53	
\$ 0.761 \$ 38.66 3.19 9.0% 152.79 12.62 9.0% 12.62 9.0% 18.90 9.0% 18.90 9.0% 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.23 16.24 16.33 16.24 16.33 16.24 16.33 16.	\$ 15.84 \$ 23.76 39.60 791.92	\$ 15.84 23.76 39.60 79.19
\$ 0.829 \$ 42.14 \$ 3.48 9.0% 83.61 166.54 13.75 9.0% 10.251 168 1.67% 168 1.67% 2828,00 2.828,00 1.010,000 577,971,669	\$ 17.26 \$ 25.90 43.16 86.32	v
9 S 0.904  4 S 45.93  4 S 3.79  5 90%  7.152  8 14.59  14.59  14.59  14.59  14.59  14.59  14.59  14.59  14.59  15.77  16.77  16.77  16.77  16.77  16.77  16.77  16.77  16.77  16.77  16.77  16.3330.938  2.828.939.164	5 18.82 5 28.23 6 940.88	so.
v v	88 8 5 2 S	0.5 S
0.985 \$ 50.07 \$ 4.13 9.0% 99.33 9.0% 197.86 116.34 9.0% 296.39 296.39 29.6% 10.596 174 1.57% 480.643.245 480.643.245 64.376.003 2.888.900 1.010.000 1.010.000	20.51 \$ 20.57 \$ 102.55 1,025.56	20.51 S 30.77 51.28 102.55
1.074 \$ 54.57 \$ 4.51 9.0% 108.27 17.8 19.0% 215.67 17.7 17.8 9.0% 225.68 9.0% 323.06 25.68 9.0% 177 17.7 1.57% 17.7 1.57% 17.7 1.57% 17.7 1.57% 10.000 1.010.000	1.0/4 22.36 \$ 22.36 \$ 33.54 55.90 111.78 1,117.86	22.36 \$ 33.54 55.90 111.78
11.771 S 59.49 S 4.91 9.0% 118.02 9.0% 19.41 9.0% 285.08 19.41 9.0% 3.52.14 9.0% 3.52.14 29.08 1.67% 497.122.597 497.122.597 497.122.597 497.122.597 497.122.597	1.1/1 24.37 \$ 36.56 60.93 121.84 1,218.46	
1.276 64.84 5.35 9.0% 1128.64 110.62 9.0% 256.24 226.24 2.116 9.0% 31.89 9.0% 31.89 1.57% 505.572.957 67.615.813 2.828.900 624.147,425	1.2/6 26.56 39.85 66.41 132.81	26.56 39.85 66.41 132.81
11,391 70,68 5,84 9,0% 1140,22 111,58 9,0% 229,9 229,9 23,96 9,0% 9,0% 11,68,961 68,731,586 2,868,961 68,731,586	1.391 \$ 28.95 43.44 72.39 144.76	45 AFRICATE SAIL (FAIL)
\$ 1.516 \$ 77.04 \$ 6.56 9.0% 1152.84 112.62 9.0% 456.03 37.65 9.0% 456.03 37.65 9.0% 1.57% 522.907.050 69.885.770 2.8285.770 2.8285.770 2.828.500 1.010.000 643.731.475	31.56 47.35 78.95 157.79	\$ 31.56 47.35 78.90 157.79



2025 10 03 Bryant Rate Model - Status Quo Water Summary

Debt Coverage  Fixed the Scantal Oulbays, GFT Transfers Intellectual Property ON MINING From Inc Not to be used without express written permission	Percent of COS	Total Cost of Service	Total Contingencies & Transfers	Net Revenues for Conlingencies & Transfers	Debt Service - Current Debt Service Fiture Total Debt Service	Capital Outlays/Reserve Requirement	Net Revenues for Transfers, Capital Outlays and Debt Service	Total Operating Expenses			700 Vehicle Expense				200 Building & Grounds Exp	Budget Code		Pan na n	Water Cost of Service  Cost Center Code  1 Water Engage  1 S	Non-Rate Revenues Total Revenues	W.10 Senior Citizen Discount Water			W.6 No Charge		W.3 Multi-Family W.4 Wholesale (COB Parks & Rec)		Water Revenues  Water Rate Revenue  V.1 Residential & Non-Residential  S	5 Revenues and Expenses - CASH BASIS	Scen: 2025 10 03 Scenario I Status Quo	Water Summary	Prior	
0.64 (0.60)	-13.3%	5,828,281 TRUE	187,500	(497,462)	427,392 - 427,392	345,001	274,931	4,868,388	4,868,388	1,955,149	113,781	330,652	503,200	155,000	141,024		4,868,388		4 868 388 5	1,088,702 5,143,319	4,054,618			E 16	103,743	2,169	467,252	3,503,814 S				2025	
0.23 (0.13)	-29.7%	7,259,744 TRUE	187,500	(1,475,420)	554.215 914.106 1,468,321	350,176	343,077	5,253,747	5,253,747	2,149,653	117,194	337,242	519,096	159,650	145,255	1 707 567	5,253,747		5 253 747 S	1,124,870 5,596,824	4,471,954			7 %	111,711	2,336	514,954	3,863,535 \$				2026	
0.25 (0.06) 22	-29.7%	7,980,519 TRUE	187,500	(1,639,271)	806,608 914,106 1,720,714	355,429	436,871	5,716,876	5,716,876	2,405,360	120,710	344,029	535,509	164,440	149,612	1 957 500	5,716,876		5 716 876 S	1,195,608 6,153,747	4,958,139	155 0057	,		120,616	2,523	570,562	4,282,839 \$				2027	WATE
0.33	-25.0%	8,538,112 TRUE	187,500	(1,517,883)	810,316 914,106 1.724,422	360,760	567,299	6,265,430	6,265,430	2,736,556	124,332	351,020	552,456	169,373	154,101	2 136 176	6,265,430	, 1	6.265.430 S	1,336,510 6,832,729	5,496,219	1000			129,640	2,712	632,175	ž.				2028	CITY ( R/WASTEWAT
0.43	-20.8%	9,144,380 TRUE	187,500	(1,385,757)	813,948 988,424 1,802,372	366,171	782.786	6,788,337	6,788,337	3,031,717	128,062	358,220	569,956	174,454	158,724	2 224 045	6,788,337		6.788.337 S	1,481,843 7,571,123	6,089,280	167 400)	e	c x	136,312	2,851	700,442	5,262,903 \$				2029	CITY OF BRYANT, AR EWATER COST OF SE
0.58 0.27	-15.9%	9,590,801 TRUE	187,500	(1.131,052)	817,607 988,424 1,806,031	371,664	1,046,643	7,225,606	7,225,606	3,230,386	131,903	365,637	588,027	179,687	163,485	2 501 436 6	7,225,606		7.225.606 S	1,526,506 8, <b>272,249</b>	6,745,743	(200 03)			142,786	2,986	776,080	5,834,078 S				2030	CITY OF BRYANT, AR WATER/WASTEWATER COST OF SERVICE MODEL
0.81	-10.0%	9,954,946 TRUE	187,500	(721,159)	819,989 988,424 1,808,413	377,239	1,464,493	7,581,794	7,581,794	3,458,036	135,860	373,276	606,689	185,078		2.607.482 s	7,581,794		7.581.794 \$	1,572,418 9,046,286	7,473,869	(200,03/	9		150,400	3,146	859,886	6,467,241 S				2031	
1.08 0.76	4.4%	10,332,977 TRUE	187,500	(245,535)	824,937 988,424 1,813,361	382,898	1,950,723	7,949,219	7,949,219	3,692,154	139,936	381,144	625,962	190,630	173,442	2 EQE 942 S	7,949,219		7.949.219 S	1,619,685 9,899,942	8,280,257	(60 071)	63	. 3	158,135	3,308	952,743					2032	
1.38 1.07	1.1%	10,720,809 TRUE 120,529	187,500	308,029	828,564 988,424 1,816,988	388,641	2,513,658	8,327,681	8,327,681	3,932,326	144,134	389,249	645,866	196,349		2 780 a85 S	8,327,681		8.327.681 S	1,667,769 10,841,338	9,173,569	1000 030	ö	7 7	166,185	3,470	1,055,626	7,947,174 S				2033	
<b>₩</b> WILL	2.6%	11,576,136 TRUE <b>306,089</b>	187,500	493,589	632,511 1,629,821 2,262,333	394,471	3,150,393	8,731,832	8,731,832	4,192,980	148,458	53 339	666,424	202,240	184,004	2 888 790	8,731,832		8.731.832	1,718.684 11,882,225	10,163,540	(61 005)		. 1	174,885	3,644	1,169,620	8,809,668				2034	

1.38 WILLDAN

416.86	416.86	416.86	416.86 8 17	408.69	400.68 7.86	392.82	370,59 20.98	349.61 19.79	329.82 6.57	323.25		Total Dollar Inc	30,000 Gallons
0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	6.0%	6.0%	6.0%	2.0%			Percent Inc	
277.33	277.33	277.33	277.33	271,89	266,56	261.33	246,54	232,59	219.42	215.05		Total	20,000 Gallons
0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	6.0%	6.0%	6.0%	2.0%			Percent Inc	
137.79	137.79	137.79	137.79 2.70	135.09 2.65	132.44 2.60	129.84 7.35	122.49 6.93	115.56 6.54	109.02 2.17	106.85	gain	Total Dollar Inc	10,000 Gallons
0.0	0.0%	0.0%	2.0%	2.0%	2.0%	6.0%	6.0%	6.0%	2.0%			Percent Inc	
68.02	68.02 S	68.02 \$	68.02 S	66.69 \$ 1.31	65.38 \$ 1.28	64.10 S 3.63	60.47 S 3.42	57.05 S 3.23	53.82 \$ 1.07	52.75 S	s	Total Dollar Inc	5,000 Gallons
												thly Charge	2.1 Residential Monthly Charge
1.395	1.395 \$	1.395 \$	1.395 \$	1.368 \$	1.341 S	1.315 S	1.240 S	1.170 \$	1.104 \$	1.082 S	s	1 Gallons	Volume Rate/100 Gallons
52.33	52.33 S	52.33 \$	52.33 S	51.30 S	50.29 \$	49.31 \$	46.52 S	43.88 \$	41.40 S	20.29 \$	S	Charge	Monthly Minimum Charge
													Salem Sewer
1.395	1.395	1.395	1.395	1,368	1.341	1.315	1.240	1.170	1.104	1.082		) Gallons	Volume Rate/100 Gallons
26.16	26.16 S	26.16 \$	26.16 S	25.65 S	25.15 \$	24.65 \$	23.26 S	21.94 \$	20.70 S	20.29 \$	S	1 Charge	Monthly Minimum Charge
												on-Residential	Residential & Non-Residential
											rges	Wastewater Monthly Rates and Charges	Wastewater Mor
										us Quo	Scenario I Stat	Summary 2025 10 03 Scenario I Status Quo	Wastewater Summary Scen: 2025 10
2034	2033	2032	2031	2030	2029	2028	2027	2026	2025	Current	Cui		
				VICE MODEL	CITY OF BRYANT, AR WATER/WASTEWATER COST OF SERVICE MODE	CITY OF WASTEWATER	WATER/						
				以外に対している。									

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WW.1 Residential & Non-Rusidential
WW.2 Salem Metered Sewer
WW.3 Salem Sewer
WW.5 Drain Water (County Landfield)
WW.5 Drain Water (County Landfield)
WW.5 Other Sewer
WW.7 System Infrastructure Fee - Salem Sewer
WW.8 System Infrastructure Fee - Salem Sewer
WW.9 Senior Citzen Discount -- Sewer
WW.1 Senior Citzen Discount -- Salem Sewer
WW.1 Senior Citzen Discount -- Salem Sewer

574,097,697

585,106,562

596,343,399

607,813,275

619,521,372

631,473,000

643,673,595

656,128,722

668,844,079

681,825,503

449,305,278 115,805,159

3,588,000 5,399,260

456.942.813 119.176.488 3.588.000 5.399.260

464,710,175 122,645,964 3,588,000 5,399,260

472,609,571 126,216,443 3,588,000 5,399,260

480,643,245 129,890,867 3,588,000 5,399,260

488,813,480 133,672,260 3,588,000 5,399,260

497,122,597 137,563,738 3,588,000 5,399,260

505,572,957 141,568,505 3,588,000 5,399,260

514.166.961 145.689.859 3.588.000 5.399.260

522.907.050 149.931.194 3,588.000 5,399.260 Total Accounts
New Accounts
Avg. Annual Growth Rate

20,566

20,958 392 1,91%

21,358 400 1,91%

21,767 408 1.91%

22,183 417 1.91%

22,609 425 1.92%

23,042 434 1,92%

23,485 443 1,92%

23,937 452 1,92%

24,398 461 1.93%



	30000	2024	0505	2029	2028	2027	2026	2025	Current	
		E	SERVICE MODE	ATER COST OF	WATER/WASTEWATER COST OF SERVICE MODEL	×				
			AR	CITY OF BRYANT, AR	CIT					

Wastewater Summary
Scen: 2025 10 03 - Scenario I Status Quo

5 Revenues and Expenses - CASH BASIS

Debt Coverage Intellectual Preparty-obWillbarroGroupdror-nNets to be used withbutt-bxpress written permission	NE KOVERIUS Percent of COS	N. D.	Total Cost of Service	Total Contingencies & Transfers	Net Revenues for Contingencies & Transfers	Total Debt Service	Debt Service Future	Debt Service Current	Capital Outlays/Reserve Requirement	Net Revenues for Transfers, Capital Outlays and Debt Service	Total Operating Expenses	Total	600 Miscellaneous Expense	500 Professional Services	400 Operations Expense	700 Vehicle Expense	300 Supply Expense	200 Building & Grounds Exp	Budget Code 100 Personnel Svcs S	Total	2 Wastewater Expenses	1 Water Expenses S	Cost Center Code	Wastewater Cost of Service	Total Revenues	Non-Rate Revenues	WW.11 Senior Citizen Discount Salem Sewer	WW.9 Senior Citizen Discount - Sewer	WW.8 System Infrastructure Fee - Salem Sewer	WW.7 System Infrastructure Fee	WW.6 Other6	WW.4 Quali Ridge	WW.3 Salem Sewer	WW.2 Salem Metered Sewer	VW.1 Residential & Non-Residential	Wastewater Revenues
6.65 4.63	26.2%		6.724.972	289,500	2,672,530	656,362	,	656,362	1.033.015	4,361,907	4,746,095	4,746,095	49,534	294,150	89,200	253,769	870,000	726,208	2,463,234 \$	4.746,095	4,746,095	·			9,108,002	5,100,002	(3,360)	(53,664)	176,875	1,793,070	210,427	50,193	333,459	1,574,960	4,926,011	
4.38 3.00	1,943,243 21.0%		7.331.817	298,185	2,241,426	972,261	314,363	657,898	1.048,510	4,262,197	5,012,861	5,012,861	51,851	297,335	91.876	261,382	904,800	748,907	2,656,711 S	5,012,861	5,012,861	·			9,275,058	0,000,012,0	(3,457)	(54,576)	182,749	1,353,523	327,333	53,041	378,201	1,743,993	5,294,053	
3.27 2.31 24	1,863,292 18.7%		8 094 163	307,131	2,170,423	1,424,855	754,472	670,383	1,064,238	4,659,516	5,297,939	5,297,939	54,278	300,615	94,632	269,224	941,079	772,332	2,865,780 S	5,297,939	5,297,939	- s			9,957,455	9,957,400	(3,558)	(55,504)	197,468	1,393,437	347,185	56,224	412,667	1,902,450	5,707,087	
2.48	2,242,031	9	8 504 707	316,344	2,558,375	1,511,437	754,472	756,965	1,080,201	5,150,013	5,596,725	5,596,725	56.823	303,993	97,471	277,300	978,903		3,085,727 S	5,596,725	5,596,725				10,746,738	10,746,738	(3.661)	(56,448)	213,373	1,487,938	368,016	59,597	450,274	2,075,304	6.152.345	
2.20 1.62	1,498,345		9 758 652	325,835	1,824,180	2,426,544	1,664,862	761,682	1.096.404	5,347,129	5,909,869	5,909,869	59,489	307,473	100,395	285,619	1,018,342		3,317,092 S	5,909,869	5,909,869	·			11,256,998	11,256,998	(3.767)	(57,407)	230,560	1.588.848	3/6,539	60.978	474,232	2,185,183	6 401 833	
1.78 1.31	973,914 8.3%		10 788 390	335,610	1,309,524	3,101,874	2,335,504	766,370	1,112,851	5,524,249	6,238,055	6,238,055	62,283	311,057	103,407	294,188	1,059,467		3,560,441 \$	6,238,055	6,238,055	·			11,762,304	11,/62,304	(3,876)	(58.383)	249,130	1.696.602	384,069	62,197	497,923	2,293,774	6 640 868	
1.88	1,257,099 10.2%	11,000	11 03/ 97/	345,678	1,602,777	3,102,619	2,335,504	767,115	1,129,543	5,834,940	6,457,134	6,457,134	65,212	314,749	106,509	303,013	1,102,354		3.691.503 S	6,457,134	6,457,134	·			12,292,073	12,292,073	(3,989)	(59,376)	269,196	1.811.663	391,751	63,441	522,797	2,407,762	R RRR R78	
1.92 1.44	1,35 <b>6,317</b> 10.7%	11,430,010	44 300 075	356,048	1,712,365	3,110,950	2,335,504	775,446	1.146.486	5,969,801	6,685,391	6,685,391	68,281	318,551	109,705	312,104	1.147.084		3.828.436 \$	6,685,391	6,685,391	€A			12,655,192	12,655,192	(4,104)	(60,385)	290.879	1 934 527	392,392	63,545	539,031	2,481,912	7 017 305	
*	1,447,128 11.1%	11,300,310	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	366,730	1,813,858	3,115,210	2,335,504	779,706	1,163,684	6,092,752	6,923,290	6,923,290	71,499	322,468	112,996	321,467	1 193 738		3.971.573 S	6,923,290	6,923,290				13,016,042	13,016,042	(4.223)	(61,412)	314 308	2 065 724	392,392	63,545	554,862	2,554,166	7 426 660	
<b>W</b> WILLDAN	<b>402,352</b> 3.0%	060,006,71		377,732	780,093	4,259,695	3,472,013	787,682	1,181,139	6,220,927	7,171,324	7,171,324	74,871	326,502	116.386	331 111	1 242 404	058 785	4 121 266	7.171,324	7,171,324				13,392,252	13,392,252	(4,346)	(62,456)	339 624	2 205 810	392,392	63,545	571,157	2.628.523	7 257 000	

As of: 10/03/2025

"Complete" or
"na" (Grey = no
action required by
Willdan)

Requirement Item:

Comment

#### Overview/General Considerations

2. Retail water providers shall customers must have a rate st 2026.	d. Water systems opera: 234-807(4))	na c. Privately owned	na b. Water and	1. Determ a. A water covers inv systems o systems a
2. Retail water providers shall customers must have a rate st 2026.	d. Water systems opera- 234-807(4))	c. Privately owned	b. Water and	1. Determ a. A water covers inv systems o systems a
2. Retail water providers shall obtain rate studies pursuant to the requirements in Ark. Code An14-234-802; 500 or less customers must have a rate study by July 1, 2024; 501 - 1,000 customers by July 1, 2025; more than 1,000 customers by July 1, 2026.	d. Water systems operated jointly between two (2) municipalities in which each municipality is located in a different state. (§14-234-807(4))	c. Privately owned provider that supplies the majority of its retail water service to nonresidential customers. (§14-234-807(3))	b. Water and sewer systems that are owned or operated by a municipality that provides retail electric service. (§14-234-807(2))	1. Determine applicability: ACA 14-234-802 applies to <u>all retail water providers, except</u> : a. A water system regulated by the Arkansas Public Service Commission as a public utility under §23-1-101 (which generally covers investor-owned utilities <u>and specifically excludes</u> from the definition of regulated "public utility" water and sewer systems owned by cities, towns, property owner's associations, and improvement districts - meaning that <u>these water and sewer systems are subject to §14-234-802</u> ). (§14-234-807(1))
na	na	na	na	Bryant Water Utility is subject to ACA 14-234-802

Complete shall obtain a rate study or amend the Provider's existing rate study before beginning the major development project to include consideration of the financial impact of the major development project on the fiscal sustainability of the provider. 3. A Provider that plans to undertake a major development project, as defined above and in Ark. Code Ann. § 14-234-802(h)(2),

Water Rate Study initiated to fund increasing operating expenses and forecast \$61.8 million in water and wastewater Capital Improvement

Projects

As of: 10/03/2025

"na" (Grey = no action required by Willdan)

"Complete" or

Willdan)
Requirement Item:
Comment

Complete 4. Rate studies shall be based on the guidelines of the American Water Works Association and Water Environment Federation.

Report repeatedly references AWWA Manual M-1 which serves as the basis for the cost of service calculations and rate model.

Water and wastewater separate fund. Rate study

Complete 5. Rate studies for providers that operate a joint and integrated water and sewer system shall analyze the total System.

Water and wastewater separate fund. Rate study examines both funds separately and together

6. Rate studies performed shall be an objective and unbiased review of the provider's fiscal status.

Report was completed by Willdan Financial Services, an independent company on the state's approved list of rate study providers.

violated Arkansas law or Commission rules in performing a rate study. 234-802(f)(1). The Commission may remove an approved entity from its list of approved entities if it determines that an entity 7. NOTE: The Commission will maintain a list of approved entities to conduct rate studies as required under Ark. Code Ann. § 14-

As of July 2022 Willdan is on the state's list of approved rate study providers.

As of: 10/03/2025

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Requirement Item: Comment

#### The rate studies shall include:

# 1. Reports containing the following information for the current year and projections for the next five years:

						T	T	1
	Complete	Complete	Complete	Complete	Complete	Complete	Complete	
h. Any other expenses not accounted for in items (a) through (g), above, e.g., wholesale purchased water, WW treatment	g. Expenses required for rate studies required under Ark. Code Ann. § 14-234-802;	f. Expenses required for an annual audit or agreed-upon procedures and compilation report;	e. Future capital expenses, CIP and CIP funding requirements;	d. Obtain and evaluate/review depreciation schedules to determine appropriateness of annual depreciation expenses;	c. Any required cash reserves unavailable to pay for expenses, including but not limited to the annual refurbishment and replacement account deposit requirement as set out in Ark. Code Ann. § 14-234-802(e);	b. Current and future financing expenses, including but not limited to debt service payments, bond issuance costs, and commercial paper fees, if applicable;	a. Operations and maintenance (O&M) expenses from most recent approved budget;	A comprehensive cost analysis, including:
All expense items from City Budget included in	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.	Rate study focuses on impact of \$61.8 million CIP for water and ww system. CIP projects are outlined on p.27, debt service impact on rates on p. 28.	See pp. 29-30. Note that per AWWA guidelines, depreciation expense is not included in the Cash Basis cost of service. It is only included in the Utility Basis.	Annual Refurbishment and Replacement account deposits included in revenue requirement. See pp. 23-24.	See p. 28.	Test Year based on FY2025 Budget. See pp. 22- 30, Appendix A.	

## ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST As of: 10/03/2025

"Complete" or "na" (Grey = no action required by

Willdan)
Requirement Item:
Comment

Complete	Complete	Complete	Complete	Complete	Complete	Complete	
Annualized revenue requirement forecast for at least five years.	The number of days that the available cash balance could cover O&M expenses without additional revenue;	Debt Service Coverage Ratios of at least 1.1x or required by bond covenant (whichever is higher);	For the five projected years, recommended rate increases and the projected additional revenue derived therefrom;	c. Rate revenue without recommended increases;	b. Non-rate revenue;	a. Available and Proforma Cash balance;	A comprehensive revenue earnings analysis, including:
See Appendix A, Revenue Expense Summary Spreadsheet and report pp. 30	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet	See Report pp. 36-39 and Appendix A	See Report Table IV-5, p. 40	See Appendix A, Revenue Expense Summary Spreadsheet and report P. 28	See Appendix A, Revenue Expense Summary Spreadsheet	

As of: 10/03/2025

"Complete" or
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Willdan) Requirement Item:

#### The Provider's asset management plan, including:

Complete	Complete	Complete	Complete	Complete	
e. Anticipated date of replacement;	d. Vendor-specified useful life, if available;	c. Year installed;	b. Annual maintenance costs;	a. Asset type;	1. Inventory of essential assets and for each essential asset, without limitation, the following information:
See 2.1.a	See 2.1.a	See 2.1.a	See 2.1.a	See City's approved Master Plan dated August 2024, which contains line by line descriptions of all data required in this section. All CIP, replacement and operating costs are folded into the City's budget and CIP estimates as used in this rate study.	

Complete		
w	_	
3. Proposed changes in rates should be based on achieving and maintaining a Debt Service Coverage Ratio of 1.1 or higher		

Complete Complete

g. Projected consequence of failure.

f. Installation or replacement cost estimate;

2. The provider's plan for replacement of essential assets.

coverage Katio of 1.1 or higher.

			_
Calculation	Spreadsheet which contains a Debt Coverage	IV-4 and Appendix A, Revenue Expense Summary	Criteria is met by proposed rate plan. See Table

See 2.1.a See 2.1.a See 2.1.a

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implemented.	5. Recommendations for any changes to the provider's operations, including a plan on how the changes should be

Complete

4. Include an explanation of the provider's chosen rate design;

No recommendations necessary.

See report p. 36-39.

## ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST As of: 10/03/2025

"Complete" or
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action required by
Willdan) Requirement Item: Comment

	4.02		Complete
9. The Commission may waive any one or more requirement listed above, upon written request.	8. The Commission may request further information necessary to determine a Provider's fiscal status, and Providers shall cooperate with the Commission's requests.	7. Rate studies shall be provided to the Department at the time it is provided to Arkansas Legislative Audit under Ark. Code Ann. § 14-234-802(i).	6. Certification by the entity performing the rate study that such study complies with Ark. Code Ann. § 14-234-801 et. seq. and these Rules.
	And the second s		See report p. 41.

As of: 10/03/2025

"Complete" or
"na" (Grey = no
action required by
Willdan)

Requirement Item: Comment

#### V. Determination of Fiscal Distress

				Does Not Fail					Does Not Fail		Does Not Fail		
g. Fails to comply with administrative orders of USEPA, ADOH or ADEQ	f. Fails to make any bond, loan or lease payment	e. Fails to make all required payments to the US Treasury, Arkansas Dept. of Finance and Admission, or Arkansas Dept. of Health	d. Fails to adopt budget before the beginning of the fiscal year	c. Fails to maintain unincumbered cash or cash equivalents in an amount equal to $1/12$ of the total expenses from the most recent year	b. Fails to file an audit report or agreed-upon procedures	a. Does not comply with required training;	2. A Provider may be determined to be in fiscal distress if the Provider		c. Fails to Meet a debt Service Coverage Ratio		b. Fails to implement the rates contained in the completed rate study within one 1 or 2 years if increased by $50\%$ or more as provided under ACA $14-234-802@(2)(B)(ii)-(iii)$	a. Fails to obtain a Rate Study as required	1. A provider will be in Fiscal Distress if the Provider:
			,	Water system meets/exceeds ratio requirements. See Appendix A. Revenue Expense Summary				spreadsheet.	Water system meets/exceeds debt service coverage ratio requirements. See Table IV-4 and Appendix A, Revenue Expense Summary	שניים וכי סרנסטרו מוום ואסעבוווטפו בטבט.	City Council passed rate plan first reading on September 30 2025. Second and Third readings scheduled for October and November 2025.		



5500 Democracy Drive, Suite 130 Plano, TX 75024 972.378.6588

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