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 oeprations 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. _____

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:

_____
Mayor

ATTEST:

_____
City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of the City of Bryant, Arkansas, hereby certifies that the foregoing pages are a true and perfect copy of Ordinance No. _____, adopted at a _____ session of the City Council of the City of Bryant, Arkansas, held at the regular meeting place in said City at 6:30 o'clock p.m., on the _____ day of _____, 2025, and that the Ordinance is of record in Ordinance Record Book No. _____, Page _____, now in my possession.

GIVEN under my hand and seal on this _____ day of _____, 2025.

_____
City Clerk

(SEAL)

City of Bryant, AR

2025 Water and Wastewater Rate Study

WILLDAN



CITY OF BRYANT, ARKANSAS
WATER AND WASTEWATER RATE STUDY
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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 at: 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

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:

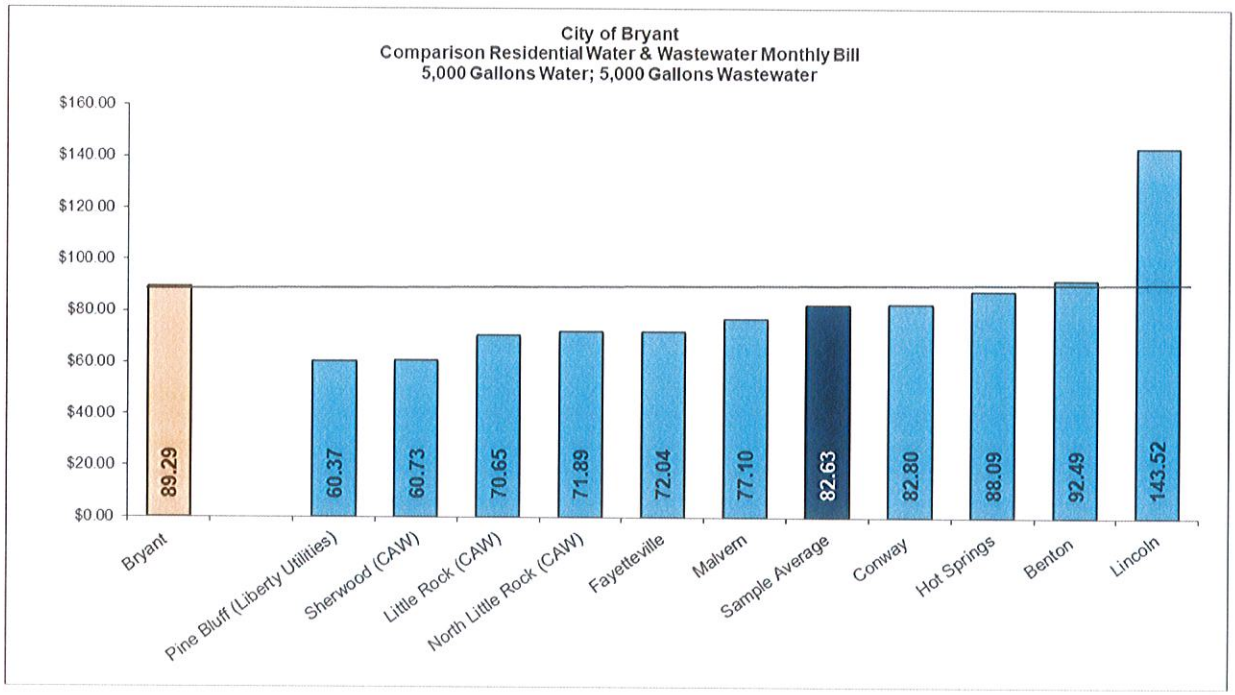
- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, system growth, 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.

CHART ES-1



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

CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS
WATER Customer Classes

Fiscal Year	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
WATER Total Customers							
2023	8,223	334	100	7	1	9	8,649
2024	8,182	406	99	7	1	9	8,704
2025	8,376	308	99	7	1	9	8,800
2026	8,518	313	99	7	1	9	8,947
2027	8,663	318	99	7	1	9	9,097
2028	8,810	324	99	7	1	9	9,250
2029	8,960	329	99	7	1	9	9,405
2030	9,113	334	99	7	1	9	9,563
2031	9,267	340	99	7	1	9	9,723
2032	9,425	345	99	7	1	9	9,886
2033	9,585	351	99	7	1	9	10,052
2034	9,748	357	99	7	1	9	10,221

FORECAST TOTAL CUSTOMERS
WASTEWATER Customer Classes

	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	Total
WASTEWATER Total Customers						
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

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

CITY OF BRYANT, AR

CURRENT AND FORECAST NET REVENUE REQUIREMENT

	Operating & Capital Expenses	CAW Costs	Cap Outlays/ Reserve Rqmt	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
	WATER Revenue Requirement							
2025	$ 2,913,240	$ 1,955,149	$ 345,001	$ 427,392	$ 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 Revenue Requirement							
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**	-	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	-	1,096,404	2,426,544	325,835	**9,758,652**	-	9,758,652
2030	6,238,055	-	1,112,851	3,101,874	335,610	**10,788,390**	-	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	-	1,146,486	3,110,950	356,048	**11,298,875**	-	11,298,875
2033	6,923,290	-	1,163,684	3,115,210	366,730	**11,568,913**	-	11,568,913
2034	7,171,324	-	1,181,139	4,259,695	377,732	**12,989,890**	-	12,989,890
	TOTAL Revenue Requirement							
2025	7,659,334	1,955,149	1,378,016	1,083,754	477,000	12,553,253	1,088,702	**11,464,551**
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	1,195,608	**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	**17,421,190**
2030	10,233,275	3,230,386	1,484,515	4,907,905	523,110	20,379,191	1,526,506	**18,852,685**
2031	10,580,892	3,458,036	1,506,782	4,911,032	533,178	20,989,920	1,572,418	**19,417,502**
2032	10,942,456	3,692,154	1,529,384	4,924,310	543,548	21,631,852	1,619,685	**20,012,167**
2033	11,318,645	3,932,326	1,552,325	4,932,197	554,230	22,289,723	1,667,769	**20,621,953**
2034	11,710,176	4,192,980	1,575,610	6,522,028	565,232	24,566,026	1,718,684	**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

CITY OF BRYANT, AR
CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW BOND ISSUES
FY 2020 - FY 2025

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"**. 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.

TABLE ES-5

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WATER							
Residential and Non Residential							
Monthly Minimum Charge							
5/8"		$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36
1"		21.80	23.76	25.90	28.23	30.77	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 100 Gal							
2,000	Above	0.698	0.761	0.829	0.904	0.985	1.074
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Woodland Hills							
Monthly Minimum 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)							
-	Above	2.166	2.326	2.513	2.700	2.834	2.968
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

TABLE ES-6

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

TABLE ES-7

CITY OF BRYANT, AR

IMPACT OF RATE PLAN ON MONTHLY CHARGES

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential Monthly Charges -- 5/8"							
2,000 Water	2,000 WW	$ 50.98	$ 47.78	$ 51.02	$ 54.50	$ 57.23	$ 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

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 [1] square miles and has an estimated 2025 population of approximatley 22,271 [2]. 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.

[1] Wikipedia - https://en.wikipedia.org/wiki/Bryant,_Arkansas

[2] https://www.arkansas-demographics.com/cities_by_population

Water and Wastewater Current Rates

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

TABLE I-1A

CITY OF BRYANT, AR

CURRENT WATER AND WASTEWATER RATES

Water Rates

Residential & Non-Residential

Minimum Charge by Meter Size	5/8"	$ 14.53
(Includes 2,000 Gallons in Base)	1"	21.80
	1 1/2"	36.33
	2"	72.65
	3"	116.24
	4"	217.96
	6"+	726.53
Volume Rate (per 100 Gallons)		
2,000	Above	$ 0.698

COB Parks&Rec*

Minimum Charge by Meter Size		$ -
Volume Rate (per 100 Gallons)		
-	Above	0.2166

Woodland Hills*

Minimum Charge by Meter Size		
	6" CMPD	$ 447.10
Volume Rate (per 100 Gallons)		
2,000	Above	0.2166

NOTE: *Are being charged the CAW rate

Wastewater Rates

Residential & Non-Residential

Minimum Charge		$ 20.70
(Includes 2,000 Gallons in Base)		
Volume Rate (per 100 Gallons)		
2,000	Above	1.104

Salem Sewer**

Minimum Charge		$ 41.40
(Includes 2,000 Gallons in Base)		
Volume Rate (per 100 Gallons)		
2,000	Above	1.104

Quail Ridge**

Minimum Charge		$ 41.40
(Includes 2,000 Gallons in Base)		
Volume Rate (per 100 Gallons)		1.104

Saline County Landfill

Minimum Charge by Meter Size		$ -
Volume Rate (per 1 Gallon)		0.0575

NOTE: **OCL Customer rate 2x Inside Customer Rate

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

CITY OF BRYANT, AR

SYSTEM INFRASTRUCTURE 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

NOTE: The Fee is set to automatically increase by 5% each year

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

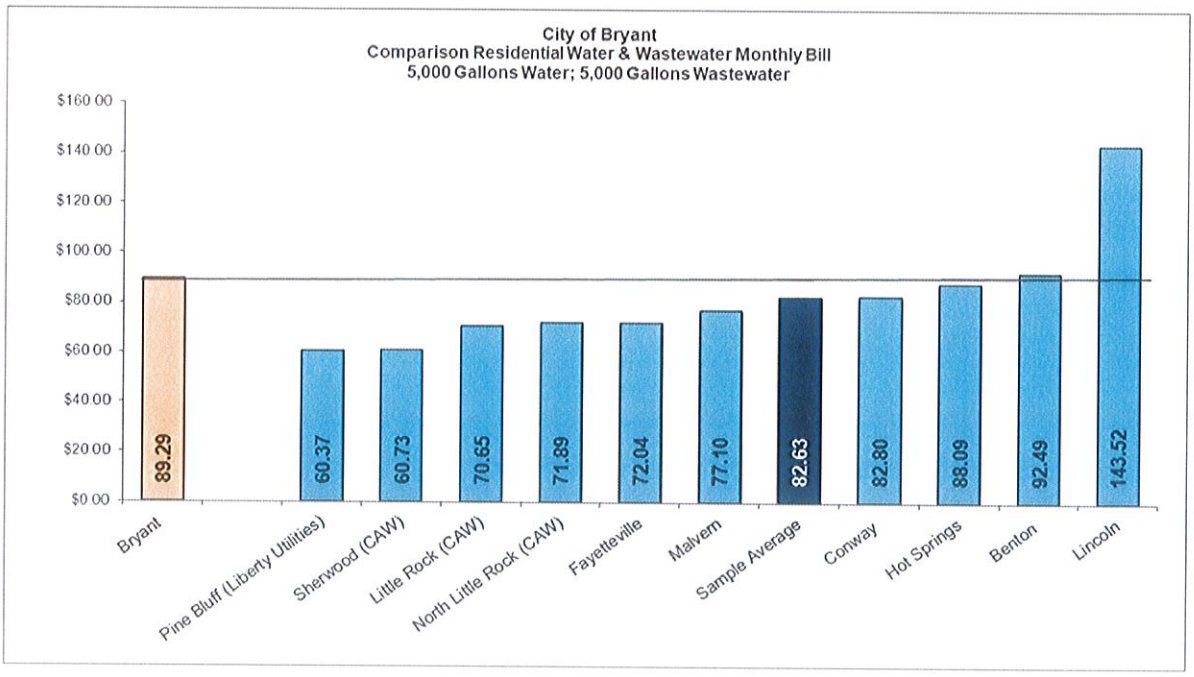


TABLE I-3

CITY OF BRYANT, AR

MONTHLY RESIDENTIAL CHARGES
5,000 GALLONS WATER; 5,000 GALLONS WASTEWATER

	Water	Wastewater	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
Conway	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

Source: Cities' Website

Section II

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

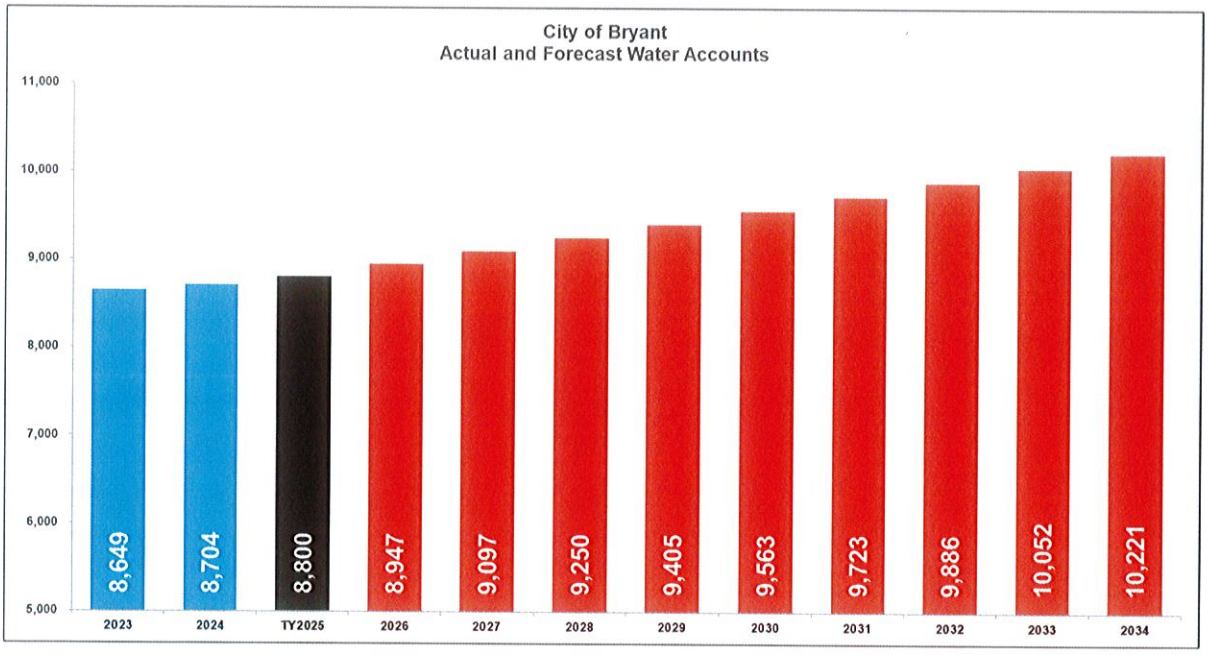
CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS

WATER Customer Classes

Fiscal Year	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
	WATER Total Customers						
2023	8,223	334	100	7	1	9	**8,649**
2024	8,182	406	99	7	1	9	**8,704**
2025	8,376	308	99	7	1	9	**8,800**
2026	8,518	313	99	7	1	9	**8,947**
2027	8,663	318	99	7	1	9	**9,097**
2028	8,810	324	99	7	1	9	**9,250**
2029	8,960	329	99	7	1	9	**9,405**
2030	9,113	334	99	7	1	9	**9,563**
2031	9,267	340	99	7	1	9	**9,723**
2032	9,425	345	99	7	1	9	**9,886**
2033	9,585	351	99	7	1	9	**10,052**
2034	9,748	357	99	7	1	9	**10,221**

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.

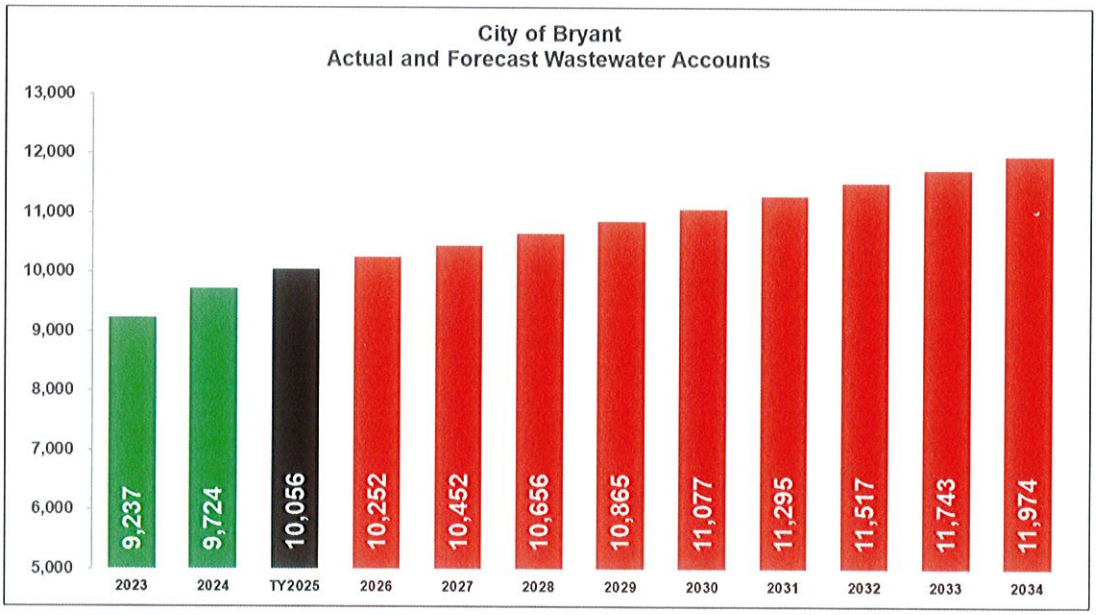
TABLE II-3

CITY OF BRYANT, AR

FORECAST TOTAL CUSTOMERS
WASTEWATER Customer Classes

	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	Total
WASTEWATER Total Customers						
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

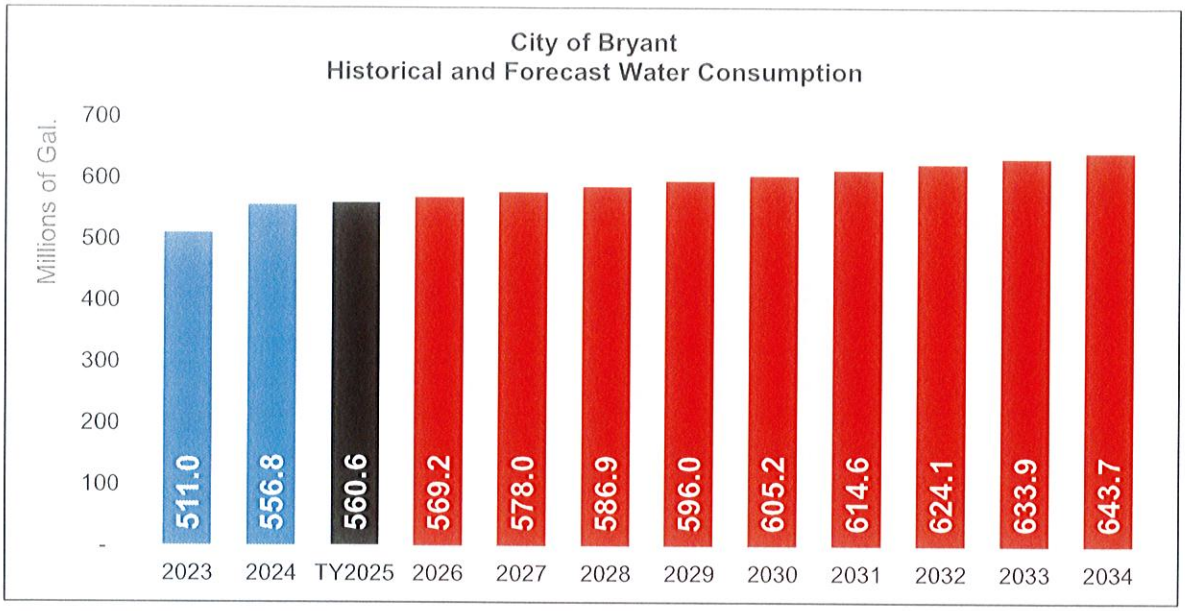
CITY OF BRYANT, AR

FORECAST BILLED CONSUMPTION

WATER Customer Classes

	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Total
WATER Historical Volume							
2023	399,502,400	37,925,300	2,319,000	619,600	32,985,375	1,810,800	**510,998,575**
2024	446,228,600	60,263,200	2,887,700	1,016,200	44,922,871	1,443,700	**556,762,271**
WATER Forecast Volume							
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**

CHART II-6



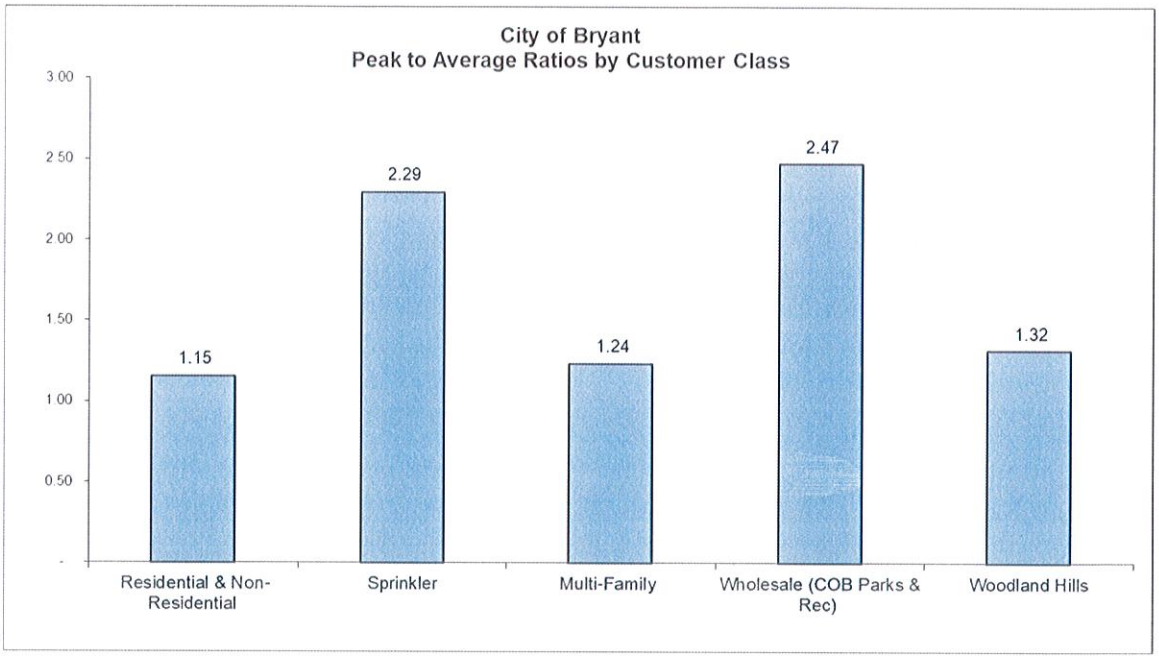
Peaking Factors

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


City of Bryant
Peak to Average Ratios by Customer Class
3.00
2.50
2.00
1.50
1.00
0.50
-
1.15
2.29
1.24
2.47
1.32
Residential & Non-Residential
Sprinkler
Multi-Family
Wholesale (COB Parks & Rec)
Woodland Hills

Section III

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 Rqmt – 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.
  - **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

CITY OF BRYANT, AR

TEST YEAR WATER BUDGET

SCENARIO: 2025 10 03 -- Scenario I Status Quo

	Net Budget	Treatment	Distribution	Admin	Customer Billing
Operating & Maintenance					
Personnel Svcs	$ 1,633,049	$ -	$ 1,469,744	$ -	$ 163,305
Building & Grounds Exp	141,024	-	104,002	30,695	6,327
Supply Expense	155,000	-	144,000	9,000	2,000
Operations Expense	503,200	-	6,000	430,000	67,200
Professional Services	330,652	-	256,000	19,650	55,002
Miscellaneous Expense	36,534	-	32,881	-	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**	**-**	**-**	**187,500**	**-**
Cap Outlays/Reserve Rqmt	**345,001**	**-**	**345,001**	**-**	**-**
Total WATER Operating Expenses, Transfers and Capital Outlays	$ 5,400,889	$ 1,955,149	$ 2,414,518	$ 705,290	$ 325,933

TABLE III-2

CITY OF BRYANT, AR

TEST YEAR WASTEWATER BUDGET

SCENARIO: 2025 10 03 -- Scenario I Status Quo

	Net Budget	Treatment	Collection	Admin	Customer Billing
Operating & Maintenance					
Personnel Svcs	$ 2,463,234	$ 1,108,455	$ 1,108,455	$ -	$ 246,323
Building & Grounds Exp	726,208	481,304	206,842	36,260	1,802
Supply Expense	870,000	685,000	175,000	8,500	1,500
Vehicle Expense	253,769	-	253,769	-	-
Operations Expense	89,200	3,500	3,500	15,000	67,200
Professional Services	294,150	94,000	143,000	21,150	36,000
Miscellaneous Expense	49,534	12,000	12,000	12,384	13,151
Total Operating & Maintenance	**4,746,095**	**2,384,259**	**1,902,566**	**93,294**	**365,976**
Transfers	**289,500**	**-**	**289,500**	**-**	**-**
Cap Outlays/Reserve Rqmt	**1,033,015**	**125,006**	**908,009**	**-**	**-**
Total WASTEWATER Operating Expenses, Transfers and Capital Outlays	$ 6,068,610	$ 2,509,265	$ 3,100,075	$ 93,294	$ 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

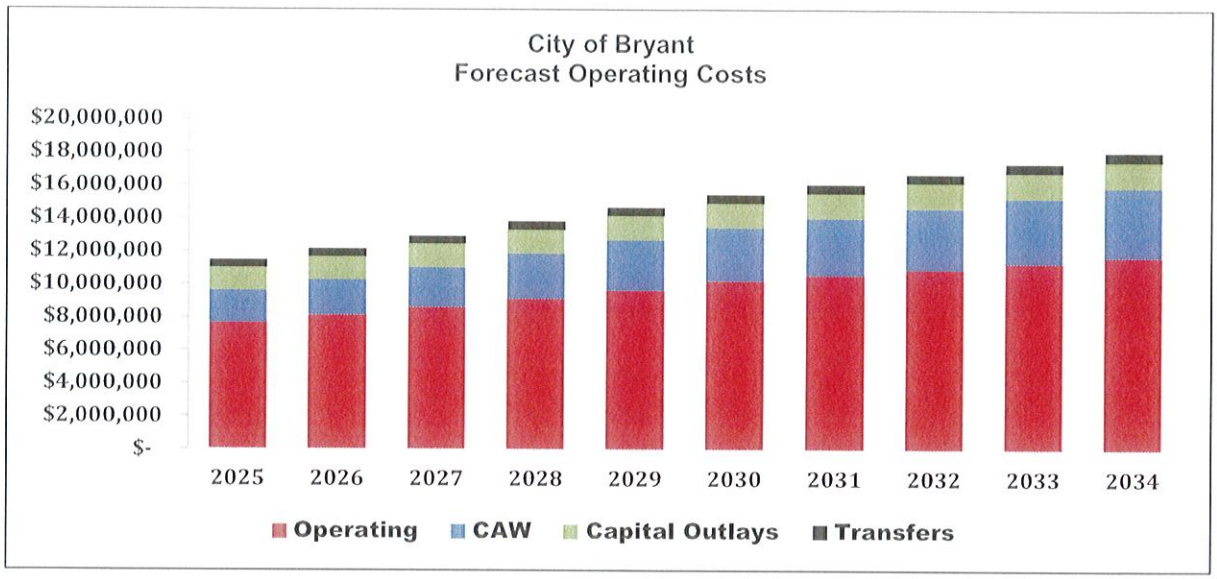
CITY OF BRYANT, AR

FORECAST OPERATING EXPENSES AND CAPITAL OUTLAYS

SCENARIO:
2025 10 03 -- Scenario I Status Quo

	Operating Expenses	CAW Payments	Cap Outlays/ Reserve Rqmt	Transfers & Contingencies	Total Operating & Capital Exp.
	WATER Revenue Requirement				
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**
	WASTEWATER Revenue 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	-	1,146,486	356,048	**8,187,926**
2033	6,923,290	-	1,163,684	366,730	**8,453,704**
2034	7,171,324	-	1,181,139	377,732	**8,730,195**

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 "in-house" 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

CITY OF BRYANT, AR

CAPITAL IMPROVEMENT PLAN FOR FUNDING THROUGH NEW BOND ISSUES
FY 2020 - FY 2025

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

CITY OF BRYANT, AR

FORECAST BOND ISSUES

SCENARIO: 2025 09 02 -- Scenario I Status Quo

Year	Water	Wastewater	Total
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	-	-	-
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

CITY OF BRYANT, AR

CURRENT AND FORECAST DEBT SERVICE

SCENARIO: 2025 09 02 -- Scenario I Status Quo

	Water		Wastewater		
Year	Current	Forecast	Current	Forecast	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.**

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

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

CITY OF BRYANT, AR

CURRENT AND FORECAST NET REVENUE REQUIREMENT

	Operating & Capital Expenses	CAW Costs	Cap Outlays/ Reserve Rqmt	Debt Service	Transfers & Contingencies	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
WATER Revenue Requirement								
2025	$ 2,913,240	$ 1,955,149	$ 345,001	$ 427,392	$ 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 Revenue Requirement								
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**	-	**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	-	1,096,404	2,426,544	325,835	**9,758,652**	-	**9,758,652**
2030	6,238,055	-	1,112,851	3,101,874	335,610	**10,788,390**	-	**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	-	1,146,486	3,110,950	356,048	**11,298,875**	-	**11,298,875**
2033	6,923,290	-	1,163,684	3,115,210	366,730	**11,568,913**	-	**11,568,913**
2034	7,171,324	-	1,181,139	4,259,695	377,732	**12,989,890**	-	**12,989,890**
TOTAL Revenue Requirement								
2025	7,659,334	1,955,149	1,378,016	1,083,754	477,000	12,553,253	1,088,702	**11,464,551**
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	1,195,608	**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	**17,421,190**
2030	10,233,275	3,230,386	1,484,515	4,907,905	523,110	20,379,191	1,526,506	**18,852,685**
2031	10,580,892	3,458,036	1,506,782	4,911,032	533,178	20,989,920	1,572,418	**19,417,502**
2032	10,942,456	3,692,154	1,529,384	4,924,310	543,548	21,631,852	1,619,685	**20,012,167**
2033	11,318,645	3,932,326	1,552,325	4,932,197	554,230	22,289,723	1,667,769	**20,621,953**
2034	11,710,176	4,192,980	1,575,610	6,522,028	565,232	24,566,026	1,718,684	**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

CITY OF BRYANT, AR

TEST YEAR WATER COST FUNCTIONALIZATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Treatment	$ 1,589,934	33.5%
Distribution	2,311,051	48.8%
Administration	573,545	12.1%
Customer	265,050	5.6%
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.

TABLE III-11

CITY OF BRYANT, AR
TEST YEAR WATER COST CLASSIFICATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Base	$ 3,491,904	73.68%
Maximum Day	942,814	19.89%
Customer	304,861	6.43%
Total	4,739,579	100.0%

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

CITY OF BRYANT, AR

TEST YEAR WATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	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%
Total	4,739,579	100.0%

TABLE III-13

CITY OF BRYANT, AR

FORECAST WATER COST ALLOCATION

SCENARIO: 2025 09 02 -- Scenario I Status Quo

	Residential & Non-Residential	Sprinkler	Multi-Family	Wholesale (COB Parks & Rec)	Woodland Hills	No Charge	Senior Citizen Discount -- Water	Total
2025	$ 3,451,156	$ 827,395	$ 24,454	$ 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	6,134,875
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.

TABLE III-14

CITY OF BRYANT, AR
TEST YEAR WASTEWATER COST FUNCTIONALIZATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue 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%**

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

CITY OF BRYANT, AR

TEST YEAR WASTEWATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Function	2025 Revenue Requirement	Percent
Residential & Non-Residential	$ 5,115,154	76.1%
Salem Metered Sewer	1,307,194	19.4%
Salem Sewer	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 Sewer	25,535	0.4%
Senior Citizen Discount -- Sewer	20,175	0.3%
Senior Citizen Discount -- Salem Sewer	1,263	0.0%
Total	**6,724,972**	**100.0%**

TABLE III-16

CITY OF BRYANT, AR

FORECAST WASTEWATER COST ALLOCATION

SCENARIO:
2025 09 02 -- Scenario I Status Quo

Year	Residential & Non-Residential	Salem Metered Sewer	Salem Sewer	Quail Ridge	Drain Water (County Landfield)	System Infrastructure Fee	System Infrastructure Fee - Salem Sewer	Senior Citizen Discount -- Sewer	Senior Citizen Discount -- Salem Sewer	Total
2025	$ 5,115,154	$ 1,307,194	$ 12,650	$ 40,540	$ 59,775	$ 142,686	$ 25,535	$ 20,175	$ 1,263	**$ 6,724,972**
2026	5,569,928	1,440,768	13,490	43,418	64,060	150,328	27,223	21,256	1,347	**$ 7,331,817**
2027	6,143,206	1,608,575	14,393	47,101	69,556	158,454	29,036	22,406	1,436	**$ 8,094,163**
2028	6,439,717	1,706,222	15,358	48,547	71,684	167,049	30,976	23,622	1,532	**$ 8,504,707**
2029	7,388,803	1,982,306	16,363	54,803	81,050	175,836	32,994	24,865	1,632	**$ 9,758,652**
2030	8,159,313	2,215,851	17,435	59,525	88,105	185,100	35,146	26,176	1,738	**$ 10,788,390**
2031	8,324,443	2,287,424	18,230	59,710	88,360	191,210	36,739	27,041	1,817	**$ 11,034,974**
2032	8,501,600	2,363,734	19,065	59,957	88,708	197,560	38,412	27,940	1,899	**$ 11,298,875**
2033	8,682,070	2,442,455	19,943	60,201	89,052	204,164	40,169	28,874	1,986	**$ 11,568,913**
2034	9,743,998	2,775,449	20,843	66,469	98,461	210,809	41,971	29,815	2,075	**$ 12,989,890**

Section IV

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

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WATER						
Residential and Non Residential						
Monthly Minimum Charge						
5/8"	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36
1"	21.80	23.76	25.90	28.23	30.77	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 100 Gal						
2,000 Above	0.698	0.761	0.829	0.904	0.985	1.074
- -	-	-	-	-	-	-
- -	-	-	-	-	-	-
Woodland Hills						
Monthly Minimum Charge (Rate set by CAW)	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

TABLE IV-2

CITY OF BRYANT, AR

PROPOSED WATER AND WASTEWATER RATE PLAN

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65
Volume Rate/100 Gal (2,000-Above)		1.104	1.170	1.240	1.315	1.341	1.368
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30
Volume Rate/100 Gal		1.104	1.170	1.240	1.315	1.341	1.368
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	0.0610	0.0646	0.0685	0.0699	0.0713
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	5/8"	$ 15.75	$ 10.00	$ 10.50	$ 11.03	$ 11.58	$ 12.16
	1"	52.50	55.13	57.88	60.78	63.81	67.00
	1 1/2"	105.00	110.25	115.76	121.55	127.63	134.01
	2"	168.00	176.40	185.22	194.48	204.21	214.42
	3"	336.00	352.80	370.44	388.96	408.41	428.83
	4"	530.25	556.76	584.60	613.83	644.52	676.75
	6"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50
	8"	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50

TABLE IV-3

CITY OF BRYANT, AR

IMPACT OF RATE PLAN ON MONTHLY CHARGES

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Residential Monthly Charges -- 5/8"							
2,000 Water	2,000 WW	$ 50.98	$ 47.78	$ 51.02	$ 54.50	$ 57.23	$ 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%

Table IV-4

CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST

	2025	2026	2027	2028	2029
3 **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**
Unrestricted/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

CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST
ASSUMING NO RATE ADJUSTMENTS

	2025	2026	2027	2028	2029
3 **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	7,770,589
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	3,862,523	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	-	1,228,469	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	(462,431)	(1,600,517)	(2,093,273)	(3,464,005)
Percent of COS	13.5%	-3.2%	-10.0%	-12.3%	-18.3%
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	3,502,240	1,901,724	(191,549)	(3,655,554)
Unrestricted/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	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 long-term 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.

Appendix A

City of Bryant, AR

Ten Year Rate Analysis and Pro Forma

Fiscal Years 2025 - 2034

WILLDAN

Utility System

Water
Sewer
Combined

Dashboard

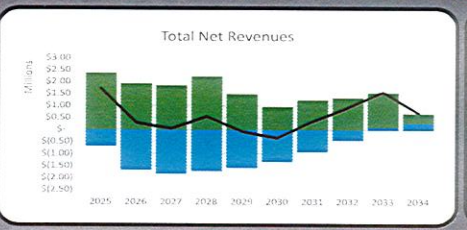
Projections
Bill Comparison
Comparable Utilities

Customer Class

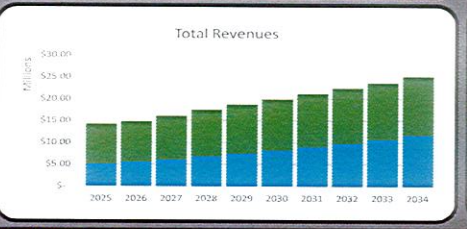
All Classes

Years

10
5









Water Sewer **Combined Projections**

Future Debt Term 20

Water Future Bond Issues

	Alternative	Proposed
2025		$ 12,300,000
2026		$ -
2027		$ -
2028		$ 1,000,000
2029		$ -
2030		$ -
2031		$ -
2032		$ -
2033		$ 8,630,500
2034		$ -

Sewer Future Bond Issues

	Alternative	Proposed
2025		$ 4,230,000
2026		$ 5,922,000
2027		$ -
2028		$ 12,250,000
2029		$ 9,024,000
2030		$ -
2031		$ -
2032		$ -
2033		$ 15,292,600
2034		$ -

		2025 Adopted	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rate Adjustments											
Meter Charge		0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Volume Charge		0.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
		129	117	107	113	99	85	89	103	127	126
Sewer Rate Adjustments											
Base Charge		0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Volume Charge	Residential	0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
	Non-Residential	0.00%	6.00%	6.00%	6.00%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%

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WILLDAN

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

1 **Water Monthly Rates and Charges**

CITY Water Rate and Charges

W1 Residential & Non-Residential

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2,000	Above	$ 0.685	$ 0.698	$ 0.761	$ 0.829	$ 0.904	$ 0.985	$ 1.074	$ 1.171	$ 1.276	$ 1.391	$ 1.516

W2 Sprinkler

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
3"	113.97	116.24	126.70	138.10	150.53	164.08	178.85	194.95	212.49	231.62	252.46
4"	213.69	217.96	237.58	258.96	282.26	307.67	335.36	365.54	398.44	434.30	473.39
6"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516

W3 Multi-Family

Monthly Minimum Charge

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
8"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95

Volume Rate/100 Gal

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

2 **Wastewater Monthly Rates and Charges**

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Residential & Non-Residential												
Monthly Minimum Charge												
All Meters		$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
Volume Rate/100 Gal												
2,000 Above		1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395
Salem Metered Sewer												
Monthly Minimum Charge												
All Meters		20.29	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000 Above		1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
Salem Sewer												
Monthly Minimum Charge												
All Meters		20.29	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
Quail Ridge												
Monthly Minimum Charge												
5/8"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
1"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
1 1/2"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
2"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
3"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
4"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
6"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
8"		40.58	41.40	43.88	46.52	49.31	50.29	51.30	52.33	52.33	52.33	52.33
Volume Rate/100 Gal												
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40	1.40	1.40
2,000	Above	1.08	1.10	1.17	1.24	1.31	1.34	1.37	1.40	1.40		0

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WILLDAN

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

Drain Water (County Landfield)

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Monthly Minimum Charge												
	5/8"	-	-	-	-	-	-	-	-	-	-	-
	1"	-	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/100 Gal												
-	Above	5.75	5.75	6.10	6.46	6.85	6.99	7.13	7.27	7.27	7.27	7.27
-	Above	5.75	5.75	6.10	6.46	6.85	6.99	7.13	7.27	7.27	7.27	7.27

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Other6												
Monthly Minimum Charge												
	5/8"	-	-	-	-	-	-	-	-	-	-	-
	1"	-	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-	-
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
System Infrastructure Fee												
Monthly Minimum Charge												
	5/8"	15.00	15.75	10.00	10.50	11.03	11.58	12.16	12.76	13.40	14.07	14.77
	1"	50.00	52.50	55.13	57.88	60.78	63.81	67.00	70.36	73.87	77.57	81.44
	1 1/2"	100.00	105.00	110.25	115.76	121.55	127.63	134.01	140.71	147.75	155.13	162.89
	2"	160.00	168.00	176.40	185.22	194.48	204.21	214.42	225.14	236.39	248.21	260.62
	3"	320.00	336.00	352.80	370.44	388.96	408.41	428.83	450.27	472.79	496.43	521.25
	4"	505.00	530.25	556.76	584.60	613.83	644.52	676.75	710.59	746.11	783.42	822.59
	6"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
	8"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
Volume Rate/1,000 Gal												
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
System Infrastructure Fee - Salem Sewer												
Monthly Minimum Charge												
	5/8"	15.00	10.00	10.50	11.03	11.58	12.16	12.76	13.40	14.07	14.77	15.51
	1"	50.00	52.50	55.13	57.88	60.78	63.81	67.00	70.36	73.87	77.57	81.44
	1 1/2"	100.00	105.00	110.25	115.76	121.55	127.63	134.01	140.71	147.75	155.13	162.89
	2"	160.00	168.00	176.40	185.22	194.48	204.21	214.42	225.14	236.39	248.21	260.62
	3"	320.00	336.00	352.80	370.44	388.96	408.41	428.83	450.27	472.79	496.43	521.25
	4"	505.00	530.25	556.76	584.60	613.83	644.52	676.75	710.59	746.11	783.42	822.59
	6"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
	8"	1,010.00	1,060.50	1,113.53	1,169.20	1,227.66	1,289.04	1,353.50	1,421.17	1,492.23	1,566.84	1,645.18
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
Senior Citizen Discount -- Sewer												
Monthly Minimum Charge												
	5/8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1 1/2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	3"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	4"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	6"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
Senior Citizen Discount -- Salem Sewer												
Monthly Minimum Charge												
	5/8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	1 1/2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	2"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	3"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	4"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	6"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
	8"	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)	(4.00)
Volume Rate/1,000 Gal												
-	Above	-	-	-	-	-	-	-	-	-	-	-
-	Above	-	-	-	-	-	-	-	-	-	-	-
3	**Residential Monthly Charges -- WATER**											
5,000 Gallons -- 3/4" Meter												
	Total	$ 34.79	$ 35.47	$ 38.66	$ 42.14	$ 45.93	$ 50.07	$ 54.57	$ 59.49	$ 64.84	$ 70.68	$ 77.04
	Dollar Inc		0.68	3.19	3.48	3.79	4.13	4.51	4.91	5.35	5.84	6.36
	Percent Inc		2.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
10,000 Gallons -- 3/4"" Meter												
	Total	69.04	70.37	76.70	83.61	91.13	99.33	108.27	118.02	128.64	140.22	152.84
	Dollar Inc		1.33	6.33	6.90	7.52	8.20	8.94	9.74	10.62	11.58	12.62
	Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

	Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
20,000 Gallons -- 3/4" Meter											
Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
30,000 Gallons -- 3/4" Meter											
Total	206.04	209.97	228.87	249.47	271.92	296.39	323.06	352.14	383.83	418.38	456.03
Dollar Inc		3.93	18.90	20.60	22.45	24.47	26.68	29.08	31.69	34.55	37.65
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
4 **Commercial Monthly Charges -- WATER**											
20,000 Gallons -- 1 1/2" Meter											
Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
40,000 Gallons -- 1 1/2" Meter											
Total	274.54	279.77	304.95	332.39	362.31	394.92	430.46	469.20	511.43	557.46	607.63
Dollar Inc		5.23	25.18	27.45	29.92	32.61	35.54	38.74	42.23	46.03	50.17
Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%

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

City Rate Plan -- 10 Year Summary
Scen: 2025 10 03 -- Scenario I Status Quo

		Prior	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	Effective Jan-31	Effective Jan-32	Effective Jan-33	Effective Jan-34
5	**Residential Monthly Charges -- WASTEWATER**											
	5,000 Gallons -- 3/4" Meter											
	Total 3/4"	$ 52.75	$ 53.82	$ 57.05	$ 60.47	$ 64.10	$ 65.38	$ 66.69	$ 68.02	$ 68.02	$ 68.02	$ 68.02
	Dollar Inc		1.07	3.23	3.42	3.63	1.28	1.31	1.33	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	10,000 Gallons -- 3/4" Meter											
	Total 3/4"	106.85	109.02	115.56	122.49	129.84	132.44	135.09	137.79	137.79	137.79	137.79
	Dollar Inc		2.17	6.54	6.93	7.35	2.60	2.65	2.70	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	15,000 Gallons -- 3/4" Meter											
	Total 3/4"	160.95	164.22	174.07	184.52	195.59	199.50	203.49	207.56	207.56	207.56	207.56
	Dollar Inc		3.27	9.85	10.44	11.07	3.91	3.99	4.07	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	20,000 Gallons -- 3/4" Meter											
	Total 3/4"	215.05	219.42	232.59	246.54	261.33	266.56	271.89	277.33	277.33	277.33	277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
6	**Commercial Monthly Charges -- WASTEWATER**											
	20,000 Gallons -- 1 1/2" Meter											
	Total 1 1/2"	$ 215.05	$ 219.42	$ 232.59	$ 246.54	$ 261.33	$ 266.56	$ 271.89	$ 277.33	$ 277.33	$ 277.33	$ 277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	40,000 Gallons -- 1 1/2" Meter											
	Total 1 1/2"	431.45	440.22	466.63	494.63	524.31	534.80	545.49	556.40	556.40	556.40	556.40
	Dollar Inc		8.77	26.41	28.00	29.68	10.49	10.70	10.91	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%

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CITY OF BRYANT, AR
UTILITY REVENUE AND EXPENSE FORECAST

	2025	2026	2027	2028	2029
3 **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**
Unrestricted/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**

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

Revenue Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	WATER Revenues -- Total										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
W10	Senior Citizen Discount -- Water	(53,664)	(54,523)	(55,395)	(56,281)	(57,182)	(58,097)	(59,026)	(59,971)	(60,930)	(61,905)
	Total Rate Revenue	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Non-Rate Revenue	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenue	**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**
	Water Revenues -- Additional										
W1	Residential & Non-Residential		359,721	419,303	464,810	515,255	571,175	633,163	701,879	778,053	862,494
W2	Sprinkler		47,702	55,608	61,613	68,267	75,638	83,806	92,856	102,884	113,994
W3	Multi-Family		2,637	3,055	3,330	3,629	3,956	4,312	4,700	5,123	5,584
W4	Wholesale (COB Parks & Rec)		167	187	189	140	135	160	162	162	174
	Total Rate Revenue		417,337	486,185	538,080	593,062	656,463	728,126	806,388	893,312	989,971
	Non-Rate Revenue		36,168	70,738	140,902	145,332	44,664	45,911	47,268	48,084	50,915
	Total Revenue		**453,505**	**556,923**	**678,982**	**738,394**	**701,126**	**774,037**	**853,656**	**941,396**	**1,040,887**
	WASTEWATER Revenues -- Total										
WW1	Residential & Non-Residential	$ 4,926,011	$ 5,294,053	$ 5,707,087	$ 6,152,345	$ 6,401,833	$ 6,640,868	$ 6,888,828	$ 7,017,395	$ 7,136,680	$ 7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Se	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sew	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
	Total Rate Revenue	9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenue	-	-	-	-	-	-	-	-	-	-
	Total Revenue	**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	WASTEWATER Revenues -- Additional										
WW1	Residential & Non-Residential		368,041	413,034	445,258	249,489	239,035	247,960	128,566	119,285	121,313
WW2	Salem Metered Sewer		169,033	158,457	172,854	109,879	108,591	113,988	74,150	72,254	74,357
WW3	Salem Sewer		44,743	34,466	37,607	23,958	23,691	24,874	16,235	15,831	16,296
	Total Rate Revenue		167,056	682,397	789,283	510,259	505,306	529,770	363,118	360,850	376,210
	Non-Rate Revenue		-	-	-	-	-	-	-	-	-
	Total Revenue		**167,056**	**682,397**	**789,283**	**510,259**	**505,306**	**529,770**	**363,118**	**360,850**	**376,210**

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WILLDAN

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

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

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**TOTAL Revenues and Expenses – CASH BASIS**										
	Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160	$ 4,743,248	$ 4,398,610	$ 4,747,050	$ 5,670,331	$ 7,237,989
	Rate Revenues										
	Water Rate Revenue										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
	Total	4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Wastewater Rate Revenue										
WW1	Residential & Non-Residential	4,926,011	5,294,053	5,707,087	6,152,345	6,401,833	6,640,868	6,888,828	7,017,395	7,136,680	7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Sewer	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sewer	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
	Total	9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenues	**14,251,321**	**14,871,882**	**16,111,203**	**17,579,467**	**18,828,121**	**20,034,553**	**21,338,360**	**22,555,134**	**23,857,380**	**25,274,477**

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WILLDAN

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

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

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Cost of Service										
	Cost Center Code										
1	Water Expenses	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
2	Wastewater Expenses	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156
	Budget Code										
100	Personnel Svcs	4,096,282	4,444,278	4,823,280	5,221,906	5,641,106	6,081,877	6,298,985	6,525,378	6,761,558	7,008,056
200	Building & Grounds Exp	867,232	894,161	921,944	950,608	980,183	1,010,697	1,042,183	1,074,671	1,108,195	1,142,789
300	Supply Expense	1,025,000	1,064,450	1,105,519	1,148,276	1,192,795	1,239,154	1,287,432	1,337,714	1,390,087	1,444,644
700	Vehicle Expense	756,969	780,478	804,732	829,756	855,575	882,215	909,702	938,065	967,333	997,535
400	Operations Expense	419,852	429,118	438,661	448,491	458,616	469,044	479,785	490,849	502,244	513,982
500	Professional Services	330,684	335,425	340,330	345,407	350,662	356,101	361,731	367,560	373,594	379,841
700	Vehicle Expense	113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458
600	Miscellaneous Expense	49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
CAW	CAW Water Supply	1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980
	Total	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156
	Total Operating Expenses	**9,614,483**	**10,266,608**	**11,014,815**	**11,862,155**	**12,698,206**	**13,463,661**	**14,038,927**	**14,634,610**	**15,250,971**	**15,903,156**
	Net Revenues for Transfers,CO and Debt Service	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915	6,570,892	7,299,432	7,920,524	8,606,409	9,371,320
	Capital Outlays/Reserve Requirement	**1,378,016**	**1,398,686**	**1,419,667**	**1,440,962**	**1,462,576**	**1,484,515**	**1,506,782**	**1,529,384**	**1,552,325**	**1,575,610**
	Debt Service										
	Debt Service -- Current	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631	1,583,978	1,587,105	1,600,383	1,608,270	1,420,194
	Debt Service -- Future	-	1,228,469	1,668,578	1,668,578	2,653,286	3,323,928	3,323,928	3,323,928	3,323,928	5,101,834
	Total Debt Service	**1,083,754**	**2,440,583**	**3,145,569**	**3,235,859**	**4,228,916**	**4,907,905**	**4,911,032**	**4,924,310**	**4,932,197**	**6,522,028**
	Net Revenues for Contingencies & Transfers	2,175,068	766,005	531,151	1,040,492	438,423	178,472	881,618	1,466,830	2,121,887	1,273,683
	Total Contingencies & Transfers	**477,000**	**485,685**	**494,631**	**503,844**	**513,335**	**523,110**	**533,178**	**543,548**	**554,230**	**565,232**
	Total Cost of Service	**12,553,253**	**14,591,562**	**16,074,682**	**17,042,819**	**18,903,033**	**20,379,191**	**20,989,920**	**21,631,852**	**22,289,723**	**24,566,026**
	Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**	**(344,638)**	**348,440**	**923,281**	**1,567,657**	**708,451**
	Percent of COS	11.9%	1.9%	0.2%	3.1%	-0.4%	-1.7%	1.6%	4.1%	6.6%	2.8%
	Ending Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**	**4,398,610**	**4,747,050**	**5,670,331**	**7,237,989**	**7,946,440**
	Revenue Adequacy Tests										
	Total Operating + Debt Service + Transfers	11,175,237	13,192,876	14,655,015	15,601,858	17,440,457	18,894,676	19,483,138	20,102,468	20,737,398	22,990,416
	Expenses Per Day	30,617	36,145	40,151	42,745	47,782	51,766	53,378	55,075	56,815	62,987
	Days of Operating Expenses	**129**	**117**	**107**	**113**	**99**	**85**	**89**	**103**	**127**	**126**
	Debt Coverage										
	Excluding Cap Outlays, G/F Transfers	4.28	1.89	1.62	1.77	1.45	1.34	1.49	1.61	1.74	1.44
	All Inclusive	2.57	1.11	1.01	1.17	0.98	0.93	1.07	1.19	1.32	1.11

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WILLDAN

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

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

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
2	**WATER Revenues and Expenses -- CASH BASIS**										
	Water Revenues										
	Water Rate Revenue										
W1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668
W2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620
W3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629
W4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644
W5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885
W6	No Charge	-	-	-	-	-	-	-	-	-	-
		4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684
	Total Revenues	**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**
	Water Cost of Service										
	Cost Center Code										
1	Water Expenses	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
2	Wastewater Expenses	-	-	-	-	-	-	-	-	-	-
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Budget Code										
100	Personnel Svcs	1,633,049	1,787,567	1,957,500	2,136,179	2,324,015	2,521,436	2,607,482	2,696,942	2,789,985	2,886,790
200	Building & Grounds Exp	141,024	145,255	149,612	154,101	158,724	163,485	168,390	173,442	178,645	184,004
300	Supply Expense	155,000	159,650	164,440	169,373	174,454	179,687	185,078	190,630	196,349	202,240
400	Operations Expense	503,200	519,096	535,509	552,456	569,956	588,027	606,689	625,962	645,866	666,424
500	Professional Services	330,652	337,242	344,029	351,020	358,220	365,637	373,276	381,144	389,249	397,596
600	Miscellaneous Expense	36,534	38,090	39,716	41,414	43,189	45,044	46,983	49,008	51,126	53,339
700	Vehicle Expense	113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458
CAW	CAW Water Supply	1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832
	Total Operating Expenses	**4,868,388**	**5,253,747**	**5,716,876**	**6,265,430**	**6,788,337**	**7,225,606**	**7,581,794**	**7,949,219**	**8,327,681**	**8,731,832**

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

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

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Revenues for Transfers,CO and Debt Service	274,931	343,077	436,871	567,299	782,786	1,046,643	1,464,493	1,950,723	2,513,658	3,150,393
Capital Outlays/Reserve Requirement	345,001	350,176	355,429	360,760	366,171	371,664	377,239	382,898	388,641	394,471
Debt Service										
Debt Service -- Current	427,392	554,215	806,608	810,316	813,948	817,607	819,989	824,937	828,564	632,511
Debt Service -- Future	-	914,106	914,106	914,106	988,424	988,424	988,424	988,424	988,424	1,629,821
Total Debt Service	427,392	1,468,321	1,720,714	1,724,422	1,802,372	1,806,031	1,808,413	1,813,361	1,816,988	2,262,333
Net Revenues for Contingencies & Transfers	(497,462)	(1,475,420)	(1,639,271)	(1,517,883)	(1,385,757)	(1,131,052)	(721,159)	(245,535)	308,029	493,589
Total Contingencies & Transfers	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500	187,500
Total Cost of Service	5,828,281	7,259,744	7,980,519	8,538,112	9,144,380	9,590,801	9,954,946	10,332,977	10,720,809	11,576,136
Net Revenues	(684,962)	(1,662,920)	(1,826,771)	(1,705,383)	(1,573,257)	(1,318,552)	(908,659)	(433,035)	120,529	306,089
Percent of COS	-13.3%	-29.7%	-29.7%	-25.0%	-20.8%	-15.9%	-10.0%	-4.4%	1.1%	2.6%
Debt Coverage	0.64	0.23	0.25	0.33	0.43	0.58	0.81	1.08	1.38	1.39

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

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

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3	**WASTEWATER Revenues and Expenses – CASH BASIS**										
	Wastewater Revenues										
	Wastewater Rate Revenue										
WW1	Residential & Non-Residential	$ 4,926,011	$ 5,294,053	$ 5,707,087	$ 6,152,345	$ 6,401,833	$ 6,640,868	$ 6,888,828	$ 7,017,395	$ 7,136,680	$ 7,257,993
WW2	Salem Metered Sewer	1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW3	Salem Sewer	333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW4	Quail Ridge	50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW5	Drain Water (County Landfield)	310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW6	Other6	-	-	-	-	-	-	-	-	-	-
WW7	System Infrastructure Fee	1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW8	System Infrastructure Fee - Salem Sewer	176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW9	Senior Citizen Discount -- Sewer	(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW10	Senior Citizen Discount -- Salem Sewer	(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
		9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues	-	-	-	-	-	-	-	-	-	-
	Total Revenues	**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	Wastewater Cost of Service										
	Cost Center Code										
1	Water Expenses	-	-	-	-	-	-	-	-	-	-
2	Wastewater Expenses	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Budget Code										
100	Personnel Svcs	2,463,234	2,656,711	2,865,780	3,085,727	3,317,092	3,560,441	3,691,503	3,828,436	3,971,573	4,121,266
200	Building & Grounds Exp	726,208	748,907	772,332	796,508	821,459	847,212	873,793	901,229	929,550	958,785
300	Supply Expense	870,000	904,800	941,079	978,903	1,018,342	1,059,467	1,102,354	1,147,084	1,193,738	1,242,404
700	Vehicle Expense	253,769	261,382	269,224	277,300	285,619	294,188	303,013	312,104	321,467	331,111
400	Operations Expense	89,200	91,876	94,632	97,471	100,395	103,407	106,509	109,705	112,996	116,386
500	Professional Services	294,150	297,335	300,615	303,993	307,473	311,057	314,749	318,551	322,468	326,502
600	Miscellaneous Expense	49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
	Total	4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total Operating Expenses	**4,746,095**	**5,012,861**	**5,297,939**	**5,596,725**	**5,909,869**	**6,238,055**	**6,457,134**	**6,685,391**	**6,923,290**	**7,171,324**

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WILLDAN

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

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

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Net Revenues for Transfers,CO and Debt Service	4,361,907	4,262,197	4,659,516	5,150,013	5,347,129	5,524,249	5,834,940	5,969,801	6,092,752	6,220,927
Capital Outlays/Reserve Requirement	1,033,015	1,048,510	1,064,238	1,080,201	1,096,404	1,112,851	1,129,543	1,146,486	1,163,684	1,181,139
Debt Service										
Debt Service -- Current	656,362	657,898	670,383	756,965	761,682	766,370	767,115	775,446	779,706	787,682
Debt Service -- Future	-	314,363	754,472	754,472	1,664,862	2,335,504	2,335,504	2,335,504	2,335,504	3,472,013
Total Debt Service	656,362	972,261	1,424,855	1,511,437	2,426,544	3,101,874	3,102,619	3,110,950	3,115,210	4,259,695
Net Revenues for Contingencies & Transfers	2,672,530	2,241,426	2,170,423	2,558,375	1,824,180	1,309,524	1,602,777	1,712,365	1,813,858	780,093
Total Contingencies & Transfers	289,500	298,185	307,131	316,344	325,835	335,610	345,678	356,048	366,730	377,732
Total Cost of Service	6,724,972	7,331,817	8,094,163	8,504,707	9,758,652	10,788,390	11,034,974	11,298,875	11,568,913	12,989,890
Net Revenues	2,383,030	1,943,241	1,863,292	2,242,031	1,498,345	973,914	1,257,099	1,356,317	1,447,128	402,362
Percent of COS	26.2%	21.0%	18.7%	20.9%	13.3%	8.3%	10.2%	10.7%	11.1%	3.0%
Debt Coverage (excludes Debt, Cap Outlays, G/F Transfers)	6.65	4.38	3.27	3.41	2.20	1.78	1.88	1.92	1.96	1.46

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WILLDAN

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

Model Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

1 **Water and Wastewater Rates**

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rates -- Residential												
Monthly Minimum Charge--3/4"		$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
Volume Rate Per 100 Gal												
2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516
Wastewater Rates - Residential												
Monthly Minimum Charge		$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
Volume Rate Per 100 Gal		1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395

2 **Residential Standard Monthly Bill**

5,000 Gal	Total	$ 87.54	$ 89.29	$ 95.71	$ 102.61	$ 110.04	$ 115.45	$ 121.27	$ 127.51	$ 132.86	$ 138.70	$ 145.06
Water & WW	Increase -- $		1.75	6.42	6.90	7.42	5.42	5.81	6.25	5.35	5.84	6.36
	Increase -- %		2.0%	7.2%	7.2%	7.2%	4.9%	5.0%	5.2%	4.2%	4.4%	4.6%
10,000 Gal	Total	121.79	124.19	133.75	144.08	155.23	164.72	174.96	186.04	196.66	208.24	220.86
Water; 5K WW	Increase -- $		2.40	9.56	10.33	11.15	9.48	10.25	11.08	10.62	11.58	12.62
	Increase -- %		2.0%	7.7%	7.7%	7.7%	6.1%	6.2%	6.3%	5.7%	5.9%	6.1%
15,000 Gal	Total	156.04	159.09	171.79	185.54	200.43	213.98	228.66	244.57	260.46	277.78	296.66
Water; 5K WW	Increase -- $		3.05	12.70	13.75	14.88	13.55	14.68	15.91	15.89	17.32	18.88
	Increase -- %		2.0%	8.0%	8.0%	8.0%	6.8%	6.9%	7.0%	6.5%	6.6%	6.8%
30,00 Gal	Total	$ 258.79	$ 263.79	$ 285.92	$ 309.94	$ 336.02	$ 361.77	$ 389.76	$ 420.16	$ 451.86	$ 486.40	$ 524.06
Water; 5K WW	Increase -- $		5.00	22.13	24.02	26.08	25.75	27.98	30.41	31.69	34.55	37.65
	Increase -- %		1.9%	8.4%	8.4%	8.4%	7.7%	7.7%	7.8%	7.5%	7.6%	7.7%

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WILLDAN

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

Model Summary
Scenario: 2025 10 03 -- Scenario I Status Quo

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3 **Fund Balance, Revenues and Expenses**											
Beginning Fund Balance	$ 2,266,603	$ 3,964,671	$ 4,244,992	$ 4,281,512	$ 4,818,160	$ 4,743,248	$ 4,398,610	$ 4,747,050	$ 5,670,331	$ 7,237,989	
Revenues and Expenses											
Water Rate Revenues	$ 4,054,618	$ 4,471,954	$ 4,958,139	$ 5,496,219	$ 6,089,280	$ 6,745,743	$ 7,473,869	$ 8,280,257	$ 9,173,569	$ 10,163,540	
WW Rate Revenues	7,138,057	7,738,787	8,366,550	9,045,427	9,437,590	9,816,572	10,211,214	10,429,786	10,636,010	10,846,809	
WW System Infrastructure Fee (Fund 620)	1,969,945	1,536,271	1,590,905	1,701,311	1,819,408	1,945,732	2,080,859	2,225,406	2,380,032	2,545,443	
Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684	
Total Revenues	14,251,321	14,871,882	16,111,203	17,579,467	18,828,121	20,034,553	21,338,360	22,555,134	23,857,380	25,274,477	
Increase in revenue		620,561	1,239,320	1,468,265	1,248,653	1,206,432	1,303,807	1,216,774	1,302,246	1,417,097	
Operating Expenses	9,614,483	10,266,608	11,014,815	11,862,155	12,698,206	13,463,661	14,038,927	14,634,610	15,250,971	15,903,156	
Net Revenues for Transfers,Capital Outlays and Debt	4,636,838	4,605,274	5,096,387	5,717,312	6,129,915	6,570,892	7,299,432	7,920,524	8,606,409	9,371,320	
Capital Outlays/Reserve Requirement	1,378,016	1,398,686	1,419,667	1,440,962	1,462,576	1,484,515	1,506,782	1,529,384	1,552,325	1,575,610	
Debt Service											
Current Debt Service	1,083,754	1,212,113	1,476,991	1,567,281	1,575,631	1,583,978	1,587,105	1,600,383	1,608,270	1,420,194	
Future Debt Service	-	1,228,469	1,668,578	1,668,578	2,653,286	3,323,928	3,323,928	3,323,928	3,323,928	5,101,834	
Total Debt Service	1,083,754	2,440,583	3,145,569	3,235,859	4,228,916	4,907,905	4,911,032	4,924,310	4,932,197	6,522,028	
Total Contingencies & Transfers	477,000	485,685	494,631	503,844	513,335	523,110	533,178	543,548	554,230	565,232	
Total Cost of Service	12,553,253	14,591,562	16,074,682	17,042,819	18,903,033	20,379,191	20,989,920	21,631,852	22,289,723	24,566,026	
Net Revenues	**1,698,068**	**280,320**	**36,521**	**536,648**	**(74,912)**	**(344,638)**	**348,440**	**923,281**	**1,567,657**	**708,451**	
Percent of COS	13.5%	1.9%	0.2%	3.1%	-0.4%	-1.7%	1.7%	4.3%	7.0%	2.9%	
Debt Coverage											
Excluding Transfers, CO, Debt	4.28	1.89	1.62	1.77	1.45	1.34	1.49	1.61	1.74	1.44	
All Inclusive	2.57	1.11	1.01	1.17	0.98	0.93	1.07	1.19	1.32	1.11	
Ending Water & Sewer Combined Fund Balance	**3,964,671**	**4,244,992**	**4,281,512**	**4,818,160**	**4,743,248**	**4,398,610**	**4,747,050**	**5,670,331**	**7,237,989**	**7,946,440**	
Unrestricted/Capital Fund Balance from CIP Funding	2,289,269	2,312,162	2,335,283	2,358,636	2,382,223	2,406,045	2,430,105	2,454,406	2,478,950	2,503,740	
One Day Operating Expenditures (Op.Exp+Det Svc)	30,617	36,145	40,151	42,745	47,782	51,766	53,378	55,075	56,815	62,987	
Days of Operating Expenditures	**129**	**117**	**107**	**113**	**99**	**85**	**89**	**103**	**127**	**126**	
Fund Balance Goal Days 60	1,837,025	2,168,692	2,409,044	2,564,689	2,866,924	3,105,974	3,202,708	3,304,515	3,408,887	3,779,246	
Over (Short) of Requirement	2,127,646	2,076,300	1,872,469	2,253,471	1,876,324	1,292,636	1,544,342	2,365,816	3,829,101	4,167,193	

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WILLDAN

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

Model Summary
Scenario: *2025 10 03 -- Scenario I Status Quo*

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5 **Total Accounts**											
Water Accounts											
Total Accounts		9,918	10,083	10,251	10,422	10,596	10,773	10,953	11,136	11,322	11,511
New Accounts		-	165	168	171	174	177	180	183	186	189
Avg. Annual Growth Rate			1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
Wastewater Accounts											
Total Accounts		20,566	20,958	21,358	21,767	22,183	22,609	23,042	23,485	23,937	24,398
New Accounts		-	392	400	408	417	425	434	443	452	461
Avg. Annual Growth Rate			1.91%	1.91%	1.91%	1.91%	1.92%	1.92%	1.92%	1.92%	1.93%
6 **Annual Volume**											
Water Volume											
Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
Sprinkler		60,296,438	61,291,429	62,302,839	63,330,938	64,376,003	65,438,314	66,518,154	67,615,813	68,731,586	69,865,770
Total System		560,560,371	569,192,897	577,971,669	586,899,164	595,977,904	605,210,449	614,599,406	624,147,425	633,857,201	643,731,475
Wastewater Billing Units											
Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
Salem Metered Sewer		115,805,159	119,176,488	122,645,964	126,216,443	129,890,867	133,672,260	137,563,738	141,568,505	145,689,859	149,931,194
Total System		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

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

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

			Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**Water Monthly Rates and Charges**												
	Residential & Non-Residential												
	Monthly Minimum Charge												
	Base Charge		$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
		1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
		1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
		2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
	Volume Rate/1,000 Gal -- Per 100 Gallons												
	2,000	Above	0.685	0.698	0.761	0.829	0.904	0.985	1.074	1.171	1.276	1.391	1.516
	Multi-Family												
	Monthly Minimum Charge												
		5/8"	$ 14.24	$ 14.53	$ 15.84	$ 17.26	$ 18.82	$ 20.51	$ 22.36	$ 24.37	$ 26.56	$ 28.95	$ 31.56
		1"	21.37	21.80	23.76	25.90	28.23	30.77	33.54	36.56	39.85	43.44	47.35
		1 1/2"	35.61	36.33	39.60	43.16	47.05	51.28	55.90	60.93	66.41	72.39	78.90
		2"	71.23	72.65	79.19	86.32	94.08	102.55	111.78	121.84	132.81	144.76	157.79
		8"	712.29	726.53	791.92	863.19	940.88	1,025.56	1,117.86	1,218.46	1,328.13	1,447.66	1,577.95
	Volume Rate/1,000 Gal -- Per 100 Gallons												
	2,000	Above	$ 0.685	$ 0.698	$ 0.761	$ 0.829	$ 0.904	$ 0.985	$ 1.074	$ 1.171	$ 1.276	$ 1.391	$ 1.516
2.1	**Residential Monthly Charge**												
	5,000 Gallons	Total	$ 34.79	$ 35.47	$ 38.66	$ 42.14	$ 45.93	$ 50.07	$ 54.57	$ 59.49	$ 64.84	$ 70.68	$ 77.04
		Dollar Inc		0.68	3.19	3.48	3.79	4.13	4.51	4.91	5.35	5.84	6.36
		Percent Inc		2.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	10,000 Gallons	Total	69.04	70.37	76.70	83.61	91.13	99.33	108.27	118.02	128.64	140.22	152.84
		Dollar Inc		1.33	6.33	6.90	7.52	8.20	8.94	9.74	10.62	11.58	12.62
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	20,000 Gallons	Total	137.54	140.17	152.79	166.54	181.52	197.86	215.67	235.08	256.24	279.30	304.43
		Dollar Inc		2.63	12.62	13.75	14.99	16.34	17.81	19.41	21.16	23.06	25.14
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
	30,000 Gallons	Total	206.04	209.97	228.87	249.47	271.92	296.39	323.06	352.14	383.83	418.38	456.03
		Dollar Inc		3.93	18.90	20.60	22.45	24.47	26.68	29.08	31.69	34.55	37.65
		Percent Inc		1.9%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
3	**Total Accounts**												
	Total Accounts			9,918	10,083	10,251	10,422	10,596	10,773	10,953	11,136	11,322	11,511
	New Accounts				165	168	171	174	177	180	183	186	189
	Avg. Annual Growth Rate				1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%	1.67%
4	**Annual Water Consumption**												
W.1	Residential & Non-Residential			449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
W.2	Sprinkler			60,296,438	61,291,429	62,302,839	63,330,938	64,376,003	65,438,314	66,518,154	67,615,813	68,731,586	69,865,770
W.3	Multi-Family			2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900	2,828,900
W.4	Wholesale (COB Parks & Rec)			1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000
	Total System			560,560,371	569,192,897	577,971,669	586,899,164	595,977,904	605,210,449	614,599,406	624,147,425	633,857,201	643,731,475

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

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

		Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5	**Revenues and Expenses -- CASH BASIS**											
	Water Revenues											
	Water Rate Revenue											
W.1	Residential & Non-Residential	$ 3,503,814	$ 3,863,535	$ 4,282,839	$ 4,747,649	$ 5,262,903	$ 5,834,078	$ 6,467,241	$ 7,169,120	$ 7,947,174	$ 8,809,668	
W.2	Sprinkler	467,252	514,954	570,562	632,175	700,442	776,080	859,886	952,743	1,055,626	1,169,620	
W.3	Multi-Family	31,303	33,941	36,995	40,325	43,954	47,910	52,222	56,922	62,045	67,629	
W.4	Wholesale (COB Parks & Rec)	2,169	2,336	2,523	2,712	2,851	2,986	3,146	3,308	3,470	3,644	
W.5	Woodland Hills	103,743	111,711	120,616	129,640	136,312	142,786	150,400	158,135	166,185	174,885	
W.6	No Charge	-	-	-	-	-	-	-	-	-	-	
W.7	Other7	-	-	-	-	-	-	-	-	-	-	
W.8	Other8	-	-	-	-	-	-	-	-	-	-	
W.9	Other9	-	-	-	-	-	-	-	-	-	-	
W.10	Senior Citizen Discount -- Water	(53,664)	(54,523)	(55,395)	(56,281)	(57,182)	(58,097)	(59,026)	(59,971)	(60,930)	(61,905)	
		4,054,618	4,471,954	4,958,139	5,496,219	6,089,280	6,745,743	7,473,869	8,280,257	9,173,569	10,163,540	
	Non-Rate Revenues	1,088,702	1,124,870	1,195,608	1,336,510	1,481,843	1,526,506	1,572,418	1,619,685	1,667,769	1,718,684	
	Total Revenues	**5,143,319**	**5,596,824**	**6,153,747**	**6,832,729**	**7,571,123**	**8,272,249**	**9,046,286**	**9,899,942**	**10,841,338**	**11,882,225**	
	Water Cost of Service											
	Cost Center Code											
1	Water Expenses	$ 4,868,388	$ 5,253,747	$ 5,716,876	$ 6,265,430	$ 6,788,337	$ 7,225,606	$ 7,581,794	$ 7,949,219	$ 8,327,681	$ 8,731,832	
2	Wastewater Expenses	-	-	-	-	-	-	-	-	-	-	
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832	
	Budget Code											
100	Personnel Svcs	$ 1,633,049	$ 1,787,567	$ 1,957,500	$ 2,136,179	$ 2,324,015	$ 2,521,436	$ 2,607,482	$ 2,696,942	$ 2,789,985	$ 2,886,790	
200	Building & Grounds Exp	141,024	145,255	149,612	154,101	158,724	163,485	168,390	173,442	178,645	184,004	
300	Supply Expense	155,000	159,650	164,440	169,373	174,454	179,687	185,078	190,630	196,349	202,240	
400	Operations Expense	503,200	519,096	535,509	552,456	569,956	588,027	606,689	625,962	645,866	666,424	
500	Professional Services	330,652	337,242	344,029	351,020	358,220	365,637	373,276	381,144	389,249	397,596	
600	Miscellaneous Expense	36,534	38,090	39,716	41,414	43,189	45,044	46,983	49,008	51,126	53,339	
700	Vehicle Expense	113,781	117,194	120,710	124,332	128,062	131,903	135,860	139,936	144,134	148,458	
CAW	CAW Water Supply	1,955,149	2,149,653	2,405,360	2,736,556	3,031,717	3,230,386	3,458,036	3,692,154	3,932,326	4,192,980	
	Total	4,868,388	5,253,747	5,716,876	6,265,430	6,788,337	7,225,606	7,581,794	7,949,219	8,327,681	8,731,832	
	Total Operating Expenses	**4,868,388**	**5,253,747**	**5,716,876**	**6,265,430**	**6,788,337**	**7,225,606**	**7,581,794**	**7,949,219**	**8,327,681**	**8,731,832**	
	Net Revenues for Transfers,Capital Outlays and Debt Service	274,931	343,077	436,871	567,299	782,786	1,046,643	1,464,493	1,950,723	2,513,658	3,150,393	
	Capital Outlays/Reserve Requirement	**345,001**	**350,176**	**355,429**	**360,760**	**366,171**	**371,664**	**377,239**	**382,898**	**388,641**	**394,471**	
	Debt Service											
	Debt Service -- Current	427,392	554,215	806,608	810,316	813,948	817,607	819,989	824,937	826,564	632,511	
	Debt Service -- Future	-	914,106	914,106	914,106	988,424	988,424	988,424	988,424	988,424	1,629,821	
	Total Debt Service	**427,392**	**1,468,321**	**1,720,714**	**1,724,422**	**1,802,372**	**1,806,031**	**1,808,413**	**1,813,361**	**1,816,988**	**2,262,333**	
	Net Revenues for Contingencies & Transfers	(497,462)	(1,475,420)	(1,639,271)	(1,517,883)	(1,385,757)	(1,131,052)	(721,159)	(245,535)	308,029	493,589	
	Total Contingencies & Transfers	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	**187,500**	
	Total Cost of Service	**5,828,281**	**7,259,744**	**7,980,519**	**8,538,112**	**9,144,380**	**9,590,801**	**9,954,946**	**10,332,977**	**10,720,809**	**11,576,136**	
		TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	
	Net Revenues	**(684,962)**	**(1,662,920)**	**(1,826,771)**	**(1,705,383)**	**(1,573,257)**	**(1,318,552)**	**(908,659)**	**(433,035)**	**120,529**	**306,089**	
	Percent of COS	-13.3%	-29.7%	-29.7%	-25.0%	-20.8%	-15.9%	-10.0%	-4.4%	1.1%	2.6%	
	Debt Coverage											
	Excludes Capital Outlays, G/F Transfers	0.64	0.23	0.25	0.33	0.43	0.58	0.81	1.08	1.38		
	All Inclusive	(0.60)	(0.13)	(0.06)	0.01	0.13	0.27	0.50	0.76	1.07		

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

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

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	**Wastewater Monthly Rates and Charges**											
	Residential & Non-Residential											
	Monthly Minimum Charge	$ 20.29	$ 20.70	$ 21.94	$ 23.26	$ 24.65	$ 25.15	$ 25.65	$ 26.16	$ 26.16	$ 26.16	$ 26.16
	Volume Rate/100 Gallons	1.082	1.104	1.170	1.240	1.315	1.341	1.368	1.395	1.395	1.395	1.395
	Salem Sewer											
	Monthly Minimum Charge	$ 20.29	$ 41.40	$ 43.88	$ 46.52	$ 49.31	$ 50.29	$ 51.30	$ 52.33	$ 52.33	$ 52.33	$ 52.33
	Volume Rate/100 Gallons	$ 1.082	$ 1.104	$ 1.170	$ 1.240	$ 1.315	$ 1.341	$ 1.368	$ 1.395	$ 1.395	$ 1.395	$ 1.395
2.1	**Residential Monthly Charge**											
	5,000 Gallons Total	$ 52.75	$ 53.82	$ 57.05	$ 60.47	$ 64.10	$ 65.38	$ 66.69	$ 68.02	$ 68.02	$ 68.02	$ 68.02
	Dollar Inc		1.07	3.23	3.42	3.63	1.28	1.31	1.33	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	10,000 Gallons Total	106.85	109.02	115.56	122.49	129.84	132.44	135.09	137.79	137.79	137.79	137.79
	Dollar Inc		2.17	6.54	6.93	7.35	2.60	2.65	2.70	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	20,000 Gallons Total	215.05	219.42	232.59	246.54	261.33	266.56	271.89	277.33	277.33	277.33	277.33
	Dollar Inc		4.37	13.17	13.96	14.79	5.23	5.33	5.44	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
	30,000 Gallons Total	323.25	329.82	349.61	370.59	392.82	400.68	408.69	416.86	416.86	416.86	416.86
	Dollar Inc		6.57	19.79	20.98	22.24	7.86	8.01	8.17	-	-	-
	Percent Inc		2.0%	6.0%	6.0%	6.0%	2.0%	2.0%	2.0%	0.0%	0.0%	0.0%
3	**Total Accounts**											
	Total Accounts		20,566	20,958	21,358	21,767	22,183	22,609	23,042	23,485	23,937	24,398
	New Accounts			392	400	408	417	425	434	443	452	461
	Avg. Annual Growth Rate			1.91%	1.91%	1.91%	1.91%	1.92%	1.92%	1.92%	1.92%	1.93%
4	**Annual Wastewater Billing Units**											
WW.1	Residential & Non-Residential		449,305,278	456,942,813	464,710,175	472,609,571	480,643,245	488,813,480	497,122,597	505,572,957	514,166,961	522,907,050
WW.2	Salem Metered Sewer		115,805,159	119,176,488	122,645,964	126,216,443	129,890,867	133,672,260	137,563,738	141,568,505	145,689,859	149,931,194
WW.3	Salem Sewer		-	-	-	-	-	-	-	-	-	-
WW.4	Quail Ridge		3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000	3,588,000
WW.5	Drain Water (County Landfield)		5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260	5,399,260
WW.6	Other6		-	-	-	-	-	-	-	-	-	-
WW.7	System Infrastructure Fee		-	-	-	-	-	-	-	-	-	-
WW.8	System Infrastructure Fee - Salem Sewer		-	-	-	-	-	-	-	-	-	-
WW.9	Senior Citizen Discount -- Sewer		-	-	-	-	-	-	-	-	-	-
WW.10	Senior Citizen Discount -- Salem Sewer		-	-	-	-	-	-	-	-	-	-
	Total System		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

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

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

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5	**Revenues and Expenses -- CASH BASIS**											
	Wastewater Revenues											
	Wastewater Rate Revenue											
WW.1	Residential & Non-Residential		4,926,011	5,294,053	5,707,087	6,152,345	6,401,833	6,640,868	6,888,828	7,017,395	7,136,680	7,257,993
WW.2	Salem Metered Sewer		1,574,960	1,743,993	1,902,450	2,075,304	2,185,183	2,293,774	2,407,762	2,481,912	2,554,166	2,628,523
WW.3	Salem Sewer		333,459	378,201	412,667	450,274	474,232	497,923	522,797	539,031	554,862	571,157
WW.4	Quail Ridge		50,193	53,041	56,224	59,597	60,978	62,197	63,441	63,545	63,545	63,545
WW.5	Drain Water (County Landfield)		310,457	327,533	347,185	368,016	376,539	384,069	391,751	392,392	392,392	392,392
WW.6	Other6		-	-	-	-	-	-	-	-	-	-
WW.7	System Infrastructure Fee		1,793,070	1,353,523	1,393,437	1,487,938	1,588,848	1,696,602	1,811,663	1,934,527	2,065,724	2,205,819
WW.8	System Infrastructure Fee - Salem Sewer		176,875	182,749	197,468	213,373	230,560	249,130	269,196	290,879	314,308	339,624
WW.9	Senior Citizen Discount -- Sewer		(53,664)	(54,576)	(55,504)	(56,448)	(57,407)	(58,383)	(59,376)	(60,385)	(61,412)	(62,456)
WW.10	Senior Citizen Discount -- Salem Sewer		(3,360)	(3,457)	(3,558)	(3,661)	(3,767)	(3,876)	(3,989)	(4,104)	(4,223)	(4,346)
			9,108,002	9,275,058	9,957,455	10,746,738	11,256,998	11,762,304	12,292,073	12,655,192	13,016,042	13,392,252
	Non-Rate Revenues		-	-	-	-	-	-	-	-	-	-
	Total Revenues		**9,108,002**	**9,275,058**	**9,957,455**	**10,746,738**	**11,256,998**	**11,762,304**	**12,292,073**	**12,655,192**	**13,016,042**	**13,392,252**
	Wastewater Cost of Service											
	Cost Center Code											
1	Water Expenses		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	Wastewater Expenses		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Budget Code											
100	Personnel Svcs		$ 2,463,234	$ 2,656,711	$ 2,865,780	$ 3,085,727	$ 3,317,092	$ 3,560,441	$ 3,691,503	$ 3,828,436	$ 3,971,573	$ 4,121,266
200	Building & Grounds Exp		726,208	748,907	772,332	796,508	821,459	847,212	873,793	901,229	929,550	958,785
300	Supply Expense		870,000	904,800	941,079	978,903	1,018,342	1,059,467	1,102,354	1,147,084	1,193,738	1,242,404
700	Vehicle Expense		253,769	261,382	269,224	277,300	285,619	294,188	303,013	312,104	321,467	331,111
400	Operations Expense		89,200	91,876	94,632	97,471	100,395	103,407	106,509	109,705	112,996	116,386
500	Professional Services		294,150	297,335	300,615	303,993	307,473	311,057	314,749	318,551	322,468	326,502
600	Miscellaneous Expense		49,534	51,851	54,278	56,823	59,489	62,283	65,212	68,281	71,499	74,871
	Total		4,746,095	5,012,861	5,297,939	5,596,725	5,909,869	6,238,055	6,457,134	6,685,391	6,923,290	7,171,324
	Total Operating Expenses		**4,746,095**	**5,012,861**	**5,297,939**	**5,596,725**	**5,909,869**	**6,238,055**	**6,457,134**	**6,685,391**	**6,923,290**	**7,171,324**
	Net Revenues for Transfers,Capital Outlays and Debt Service		4,361,907	4,262,197	4,659,516	5,150,013	5,347,129	5,524,249	5,834,940	5,969,801	6,092,752	6,220,927
	Capital Outlays/Reserve Requirement		**1,033,015**	**1,048,510**	**1,064,238**	**1,080,201**	**1,096,404**	**1,112,851**	**1,129,543**	**1,146,486**	**1,163,684**	**1,181,139**
	Debt Service											
	Debt Service -- Current		656,362	657,898	670,383	756,965	761,682	766,370	767,115	775,446	779,706	787,682
	Debt Service -- Future		-	314,363	754,472	754,472	1,664,862	2,335,504	2,335,504	2,335,504	2,335,504	3,472,013
	Total Debt Service		**656,362**	**972,261**	**1,424,855**	**1,511,437**	**2,426,544**	**3,101,874**	**3,102,619**	**3,110,950**	**3,115,210**	**4,259,695**
	Net Revenues for Contingencies & Transfers		2,672,530	2,241,426	2,170,423	2,558,375	1,824,180	1,309,524	1,602,777	1,712,365	1,813,858	780,093
	Total Contingencies & Transfers		**289,500**	**298,185**	**307,131**	**316,344**	**325,835**	**335,610**	**345,678**	**356,048**	**366,730**	**377,732**
	Total Cost of Service		**6,724,972**	**7,331,817**	**8,094,163**	**8,504,707**	**9,758,652**	**10,788,390**	**11,034,974**	**11,298,875**	**11,568,913**	**12,989,890**
	Net Revenues		**2,383,030**	**1,943,241**	**1,863,292**	**2,242,031**	**1,498,345**	**973,914**	**1,257,099**	**1,356,317**	**1,447,128**	**402,362**
	Percent of COS		26.2%	21.0%	18.7%	20.9%	13.3%	8.3%	10.2%	10.7%	11.1%	3.0%
	Debt Coverage											
	Debt Service Coverage - Current		6.65	4.38	3.27	3.41	2.20	1.78	1.88	1.92		
	Debt Service Coverage - All		4.63	3.00	2.31	2.48	1.62	1.31	1.41	1.44		

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Appendix B

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	Overview/General Considerations	
Complete	1. Determine applicability: ACA 14-234-802 applies to all **retail** water providers, except: 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 **and specifically excludes** from the definition of regulated "public utility" water and sewer systems owned by cities, towns, property owner's associations, and improvement districts - meaning that these water and sewer systems **are** subject to §14-234-802). *(§14-234-807(1))*	Bryant Water Utility is subject to ACA 14-234-802
na	b. Water and sewer systems that are owned or operated by a municipality that provides retail electric service. *(§14-234-807(2))*	na
na	c. Privately owned provider that supplies the majority of its retail water service to nonresidential customers. *(§14-234-807(3))*	na
na	d. Water systems operated jointly between two (2) municipalities in which each municipality is located in a different state. *(§14-234-807(4))*	na
na	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.	na
Complete	3. A Provider that plans to undertake a major development project, as defined above and in Ark. Code Ann. § 14-234-802(h)(2), 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.	Water Rate Study initiated to fund increasing operating expenses and forecast $61.8 million in water and wastewater Capital Improvement Projects

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	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.
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
Complete	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.
	7. **NOTE:** The Commission will maintain a list of approved entities to conduct rate studies as required under Ark. Code Ann. § 14-234-802(f)(1). The Commission may remove an approved entity from its list of approved entities if it determines that an entity violated Arkansas law or Commission rules in performing a rate study.	As of July 2022 Willdan is on the state's list of approved rate study providers.

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	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:	
	A comprehensive cost analysis, including:	
Complete	a. Operations and maintenance (O&M) expenses from most recent approved budget;	Test Year based on FY2025 Budget. See pp. 22-30, Appendix A.
Complete	b. Current and future financing expenses, including but not limited to debt service payments, bond issuance costs, and commercial paper fees, if applicable;	See p. 28.
Complete	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);	Annual Refurbishment and Replacement account deposits included in revenue requirement. See pp. 23-24.
Complete	d. Obtain and evaluate/review depreciation schedules to determine appropriateness of annual depreciation expenses;	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.
Complete	e. Future capital expenses, CIP and CIP funding requirements;	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.
Complete	f. Expenses required for an annual audit or agreed-upon procedures and compilation report;	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.
Complete	g. Expenses required for rate studies required under Ark. Code Ann. § 14-234-802;	Included in City operating budget. Line item contained in Rate Model summarized in report and Appendix A.
Complete	h. Any other expenses not accounted for in items (a) through (g), above, e.g., wholesale purchased water, WW treatment agreements, etc.	All expense items from City Budget included in operating cost calculations summarized in pp. 22-26 and in 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
	A comprehensive revenue earnings analysis, including:	
Complete	a. Available and Proforma Cash balance;	See Appendix A, Revenue Expense Summary Spreadsheet
Complete	b. Non-rate revenue;	See Appendix A, Revenue Expense Summary Spreadsheet and report P. 28
Complete	**c. Rate revenue without recommended increases;**	See Report Table IV-5, p. 40
Complete	For the five projected years, **recommended rate increases** and the projected additional revenue derived therefrom;	See Report pp. 36-39 and Appendix A
Complete	Debt Service Coverage Ratios of at least 1.1x or required by bond covenant (whichever is higher);	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet
Complete	The number of days that the available cash balance could cover O&M expenses without additional revenue;	See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet
Complete	Annualized revenue requirement forecast for at least five years.	See Appendix A, Revenue Expense Summary Spreadsheet and report pp. 30

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	2. The Provider's asset management plan, including:	
	1. Inventory of essential assets and for each essential asset, without limitation, the following information:	
Complete	a. Asset type;	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	b. Annual maintenance costs;	See 2.1.a
Complete	c. Year installed;	See 2.1.a
Complete	d. Vendor-specified useful life, if available;	See 2.1.a
Complete	e. Anticipated date of replacement;	See 2.1.a
Complete	f. Installation or replacement cost estimate;	See 2.1.a
Complete	g. Projected consequence of failure.	See 2.1.a
Complete	2. The provider's plan for replacement of essential assets.	See 2.1.a
Complete	**3. Proposed changes in rates should be based on achieving and maintaining a Debt Service Coverage Ratio of 1.1 or higher.**	Criteria is met by proposed rate plan. See Table IV-4 and Appendix A, Revenue Expense Summary Spreadsheet which contains a Debt Coverage Calculation
Complete	**4. Include an explanation of the provider's chosen rate design;**	See report p. 36-39.
na	**5. Recommendations for any changes to the provider's operations, including a plan on how the changes should be implemented.**	No recommendations necessary.

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	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.	See report p. 41.
	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).	
	8. The Commission may request further information necessary to determine a Provider's fiscal status, and Providers shall cooperate with the Commission's requests.	
	9. The Commission may waive any one or more requirement listed above, upon written request.	

ARKANSAS ACT 605 COMPLIANCE RULES - WILLDAN CHECKLIST

As of: 10/03/2025

"Complete" or "na" (Grey = no action required by Willdan)	Requirement Item:	Comment
	V. Determination of Fiscal Distress	
	1. A provider will be in Fiscal Distress if the Provider:	
	a. Fails to obtain a Rate Study as required	
Does Not Fail	**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)**	City Council passed rate plan first reading on September 30 2025. Second and Third readings scheduled for October and November 2025.
Does Not Fail	c. Fails to Meet a debt Service Coverage Ratio	Water system meets/exceeds debt service coverage ratio requirements. See Table IV-4 and Appendix A, Revenue Expense Summary spreadsheet.
	2. A Provider may be determined to be in fiscal distress if the Provider	
	a. Does not comply with required training;	
	b. Fails to file an audit report or agreed-upon procedures	
Does Not Fail	**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**	Water system meets/exceeds ratio requirements. See Appendix A, Revenue Expense Summary
	d. Fails to adopt budget before the beginning of the fiscal year	
	e. Fails to make all required payments to the US Treasury, Arkansas Dept. of Finance and Admission, or Arkansas Dept. of Health	
	f. Fails to make any bond, loan or lease payment	
	g. Fails to comply with administrative orders of USEPA, ADOH or ADEQ	

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