Bryant City Council Workshop

Boswell Municipal Complex - City Hall Court Room

210 SW 3rd Street

YouTube: https://www.youtube.com/c/bryantarkansas

Date: November 04, 2025 - **Time:** 5:00 PM

Call to Order

Public Comments

Old Business

New Business

Finance

1. Budget Book DRAFT

- 09.29.2025 2026 Budget Book DRAFT - PW Workshop.pdf

Public Works

2. Water/Wastewater Rate Discussion

- ordinance_2025-12_wastewater_rates (1).pdf
- ordinance_2025-11_water_rates (1).pdf
- 2025 10 03 Bryant WW Infrastructure Chg Analysis.pptx.pdf
- 2025 09 02 Bryant Rate Study Committee Presentation (3).pptx.pdf
- 2025 10 03 Bryant Rate Study Report -- DRAFT 2.pdf

Adjournments

City of Bryant

State of Arkansas

Annual 2026 Budget

Prepared by City of Bryant
Finance Department

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City of Bryant Local History

The City of Bryant began when European settlers established themselves along Hurricane Creek in the early nineteenth century, along the route of the Cairo and Fulton Railroad. Over the years, the city saw times of economic struggle, but as the demand for the area's bauxite grew during the WWII era, development and a steady slow growth began. Since then, the economic landscape of the city has seen many changes, as Bryant evolved from a typical railroad community, into one focused on family, education and quality of life for its residents.

Once a small industrial town, Bryant is now the fastest-growing city in Central Arkansas. With a public education system deemed one of the best in the state, as well as proximity to the state's capital of Little Rock, Bryant has more than doubled in population size over the past two decades. A stable and diversified business community, as well as a high demand real-estate market, now makes Bryant a much sought-after community for both entrepreneurs and families.

With the backbone of Bryant being its competitive spirit, organized youth and adult sports have thrived here. Quality of life for residents a focus of Bryant's growth plan over the years; therefore, the city and school have created joint partnerships to ensure the best use of citizen taxpayer money for investment back into the community. This has allowed both entities to offer a multitude of sports and educational opportunities to local residents. One such opportunity, the creation of Bishop Park in 2010, allowed many local sports organizations to develop and grow, thus creating a robust sports tourism trade for the city. Bryant now hosts numerous sporting events for all ages, including baseball, softball, swimming, soccer, football, disc golf, pickleball, tennis, basketball, and lacrosse.

In addition to sporting opportunities, community events are also important to residents, connecting newcomers to the city to the many traditions that have been a longstanding part of the community. The Bryant Fallfest Celebration, hosted by the local Chamber of Commerce, is entering its thirty-seventh year and is well-attended by locals and visitors alike. Also, the city has recently recreated the Fourth of July celebrations from years ago, and is now planning the fifth annual Pops in the Park event.

However, the largest event for this area is the annual "Salt Bowl" Competition. This competition, normally held in August or September, is the most attended high school football game in Arkansas. During this battle for the title of Salt Bowl Champion, Bryant takes on its neighbor to the west, Benton. With a normal attendance of over thirty thousand fans, this long-standing rivalry extends past the football field; in fact, the weeks leading to the game will include competitive food drives between the two cities, including the schools and residents. Local businesses, community sponsors, churches and other organizations also find a way to join in on the friendly community-wide rivalry.

Economic development and growth in Bryant have held strong through many market challenges. This is mostly due to the comprehensive business make-up of the city. The Bryant School District along with the city government itself are the city's largest employers. There were 738 business licenses re-issued with another 77 new licenses requested in 2024 (not all store front). Local industry is varied and the myriad of retail, healthcare, restaurants, financial services, and other entrepreneurial opportunities offers stability to the city's economic development. With Bryant's residential growth still climbing, there is still much opportunity for commercial growth in the city.

In 2021, Bryant saw the opening of the Arkansas Heart Hospital's Encore Medical Center. This four-story building is a general acute hospital care facility with a focus on bariatric surgery and peripheral vascular disease. It also features a full-service emergency department, restaurant and medical offices, bringing an additional two hundred jobs to the local healthcare industry.

Arkansas's local economies are commonly supported by sales tax, including the statewide sales tax of 6.5%. In Bryant, another 3% is collected and used by the city, making up approximately 75% of the general fund income. I hope you enjoyed this brief Local History on the City of Bryant. Please continue reading to see how we plan to use the resources granted to us by the citizens for the calendar year of 2025.

City of Bryant, Arkansas
At a Glance

Date of Incorporation	October 29, 1892
Form of Government	Mayoral/Council
Area in Square Miles	20.5

Demographics

Population	
Total Housing Units	
Total Households	
Median Household Income	
Average Family Size	

Building Permits

Permits issued	

City Employees	Approximate	
Full time		
Part time		

Departments of Public Safety

Police Stations	
Patrol Units	
Fire Stations	
Engine Companies	
Truck Companies	
Reserve Engines	
Wildland Brush Units	
Water Rescue Units	
Animal Shelters	
# of Animal Control Officers	

Parks and Recreation

Acreage	
Playgrounds	
Baseball/Softball Fields	
Soccer/Football Fields	
Miles of Trails	
# of Pools	

Public Schools

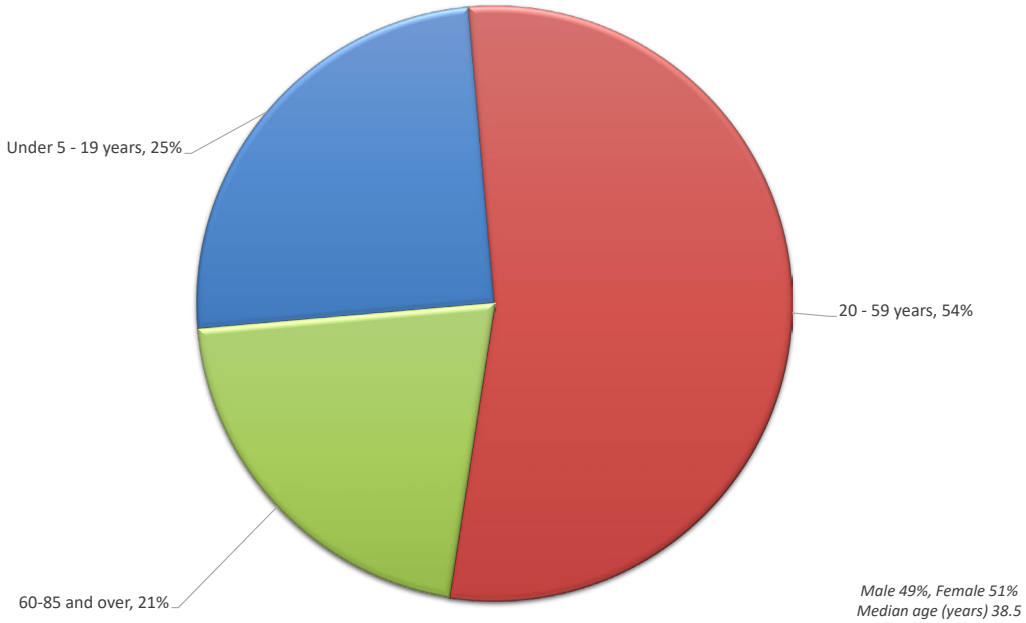
https://myschoolinfo.arkansas.gov/Districts/Detail/6303000

Elementary	Name	Enrollment 202X-202x	Ward
	Parkway		1
	Collegeville		2
	Springhill		2
	Hillfarm		3
	Bryant		4
	Robert L. Davis		OCL*
	Hurricane Creek		OCL*
	Salem		OCL*
Middle School			
	Bryant		4
	Bethel		2
Junior High School			
	Bryant		3
High School			
	Bryant		4
*OCL - Outside City Limits		0	Total

Water System	Residential	Comm.
Active Accounts		
Water Main miles		
Fire Hydrants		

Wastewater System	Residential	Comm.
Active Accounts includes Sewer only		
Miles of lines:		
Gravity Sewer		
Force Main Sewer		
Lift Stations		

Age of Population

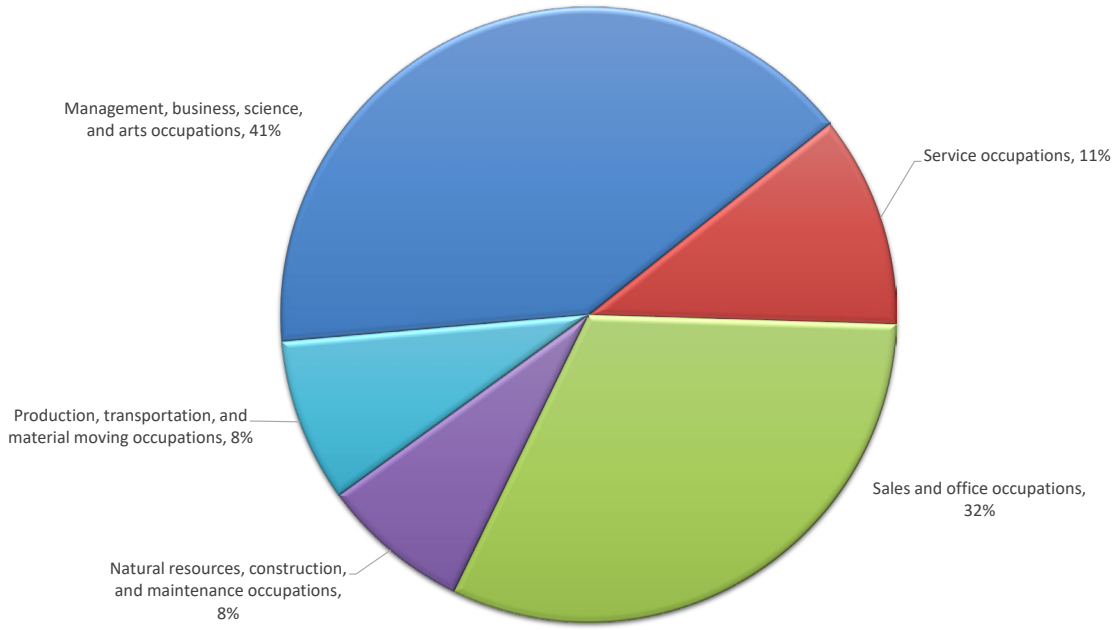


Male 49%, Female 51%
Median age (years) 38.5

Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

Civilian employed population 16 years and over

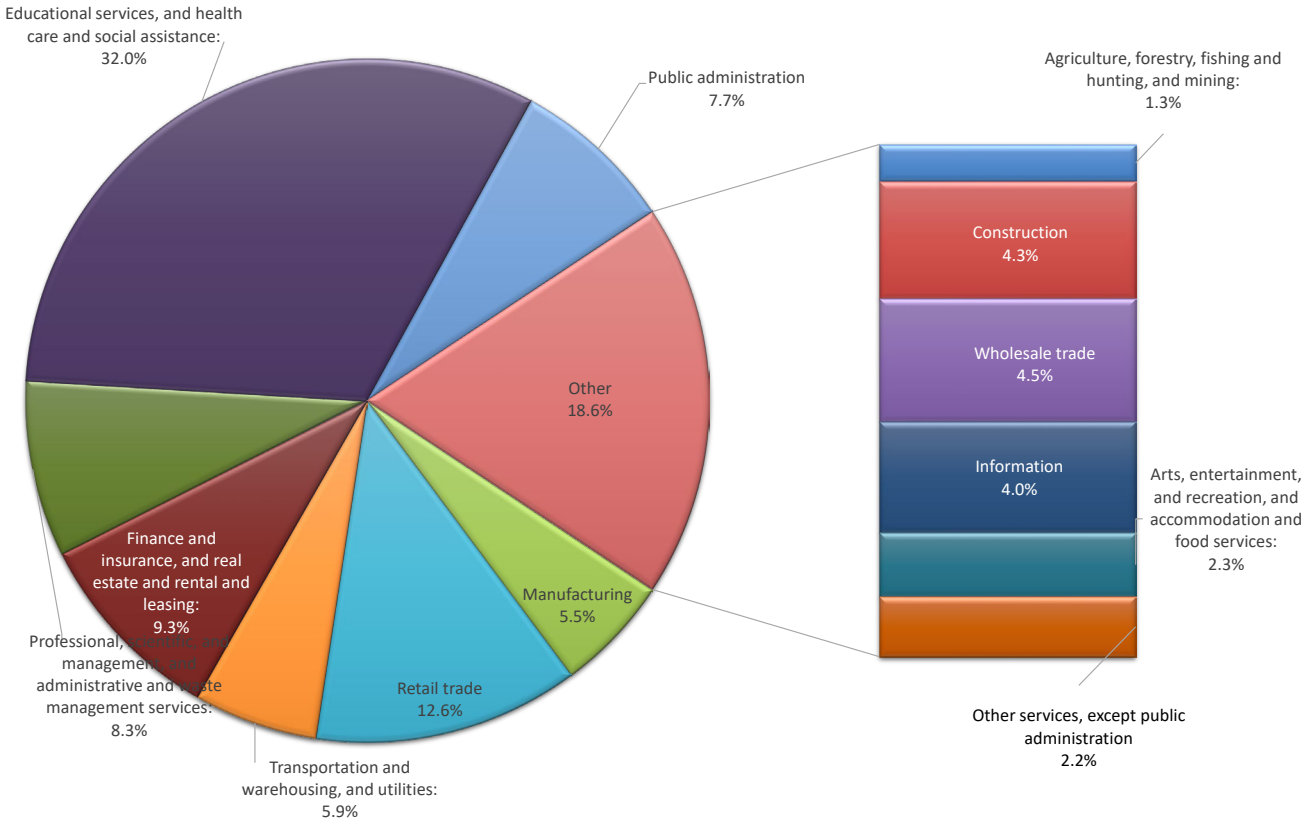
Occupation



Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

Civilian employed population 16 years and over

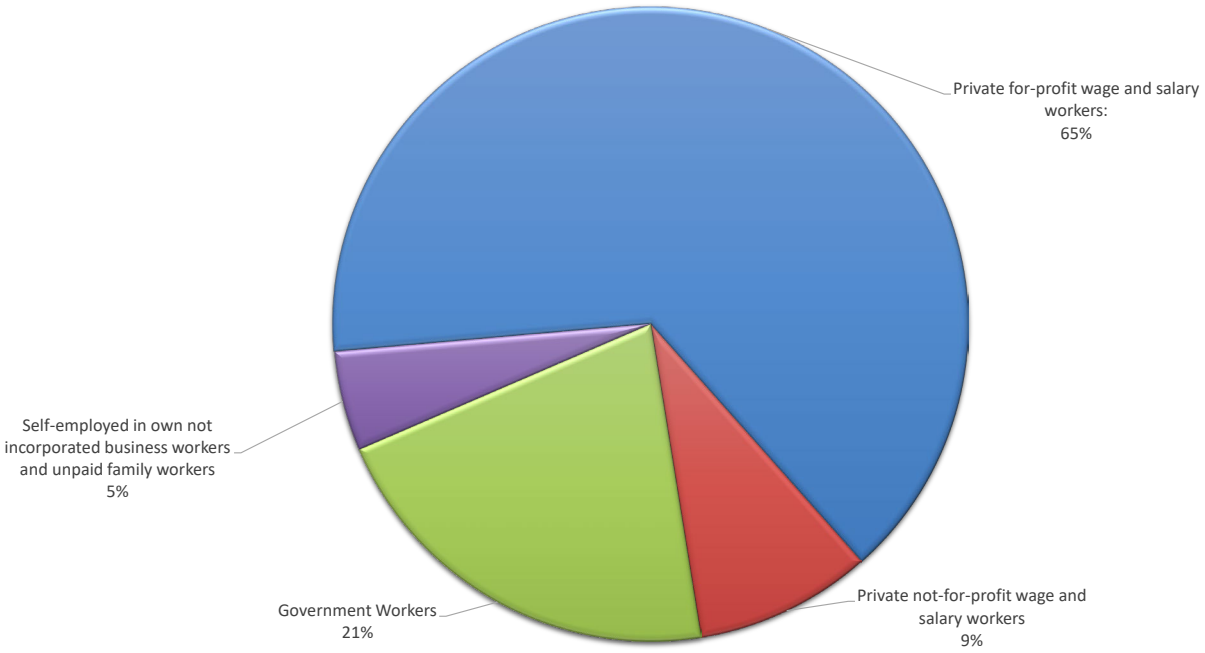
Industry



Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

Civilian employed population 16 years and over

Classs of Worker



Census Data of Bryant, AR 2019: ACS 5-Year Estimates Subject Tables

page 5 BUDGET HIGHLIGHTS PAGE - REPLACE IN ADOBE!

Facilities

City Hall

- **Administration**
  210 SW 3rd Street
  501-943-0999
  Mayor's Office, Finance, Human Resources, IT, and Planning & Development
- **Bryant District Court**
  208 SW 3rd Street
  501-943-0440
- **Water Billing**
  210 SW 3rd St
  501-943-0441

Animal Control Shelter

- 25700 Interstate 30
  501-943-0489
  Animal Shelter houses animals impounded by animal control officers, and other animals brought to the department, the administrative offices of the department as well as all the department vehicles and equipment.
  # of Canine Housing Enclosures: 24
  # of Cat/Kitten Enclosures: 28
  # Small Dog/Exotic Housing: 5

Fire Department

- **Station 1 (Headquarters)**
  312 Roya Lane
  All administrative staff are located at this station
- **Station 2 (HillFarm)**
  1601 South Reynolds Road
  Serves the south end of Bryant.
  Bryant Fire Training Facility located at this station
- **Station 3 (Springhill)**
  2620 Northlake Road
  Serves the north side of Bryant and the Springhill Fire Protection District
- 501-943-0943
  Emergency: 911

Police Department

- 312 Roya Lane
  Non-emergency contact: 501-943-0943
  Emergency: 911

Public Works

- **Stormwater**
  1019 SW 2nd Street
  501-943-0468
- **Street**
  1019 SW 2nd Street
  501-943-0468
- **Water Distribution**
  1019 SW 2nd Street
  501-943-0469
- **Wastewater Treatment**
  7064 Cynamide Road
  501-943-0469

Parks & Recreation

- **Bishop Park, The Center at Bishop Park, Aquatic Center, and Splash Pad**
  6401 Boone Road
  501-943-0444
  Bishop Park has nine baseball fields, six softball fields, two football/soccer/multipurpose fields, an indoor/outdoor aquatic facility, outdoor splash pad, two ponds, disc golf course, community center, Bryant Youth Association, Senior Activity Center, paved parking, fencing, dugouts, natural walking trail, and a pavilion.
  The Center at Bishop Park features three multi purpose courts, equipped to host basketball, volleyball, and pickleball. Also features a large indoor cushioned walking trail, aerobics room, fitness room, cardio room, and multiple events rooms equipped with drop down projector screen and audio.
  The Aquatic Center features a 25 yard 8 lane competition/lap pool and a therapy pool. The Competition/Lap pool is certified through USA Swimming and capable of hosting USA, AAU, NCAA, and High School swim meets. It also has a 1 meter diving board available for recreational use on the weekends, summer time, and for pool parties. The Competition/Lap pool has an ADA certified pool lift and maintains a temperature of 84 degrees. The Therapy Pool has an ADA accessible, zero entry ramp. Underwater rails are located in the middle of the pool for exercise and therapy purposes. Seating around the radius of the pool features 12 jets for hydrotherapy and maintains a temperature of 92 degrees.

- **Mills Park and Mills Park Pool**
  1003 Mills Park Road
  Mills Park features an outdoor swimming pool, concession building, restrooms, three pavilions, playground, outdoor basketball court, outdoor tennis courts, practice fields, and a walking/biking trail.
- **Ashley Park**
  400 SW 3rd Street
  Three baseball fields, playground, restrooms, and covered pavilion
- **Alcoa 40 Park and Bark Park**
  1110 Shobe Road
  Two softball fields, one pee-wee football/multipurpose field, one concession stand, bathrooms, bridge and deck, paved parking, parking lot and field lighting, dugouts, press boxes, bleachers for football/soccer/multipurpose field, and the Campbell Lacrosse Field. The Bark Park is designated for dogs to exercise and play off-leash in a controlled environment with an area for dogs 25 pounds and over and an area for dogs under 25 pounds.
- **Midland Park**
  3865 Midland
  Four Youth soccer fields, concession building, restroom, sport-field lighting, and paved parking
- **Springhill Park**
  2110 Binder Street
  Playground, pavilion, water fountain, and paved parking

As I head into my third year in office, I've had several themes in mind for 2026. These themes will guide our decision-making and improve our efforts to serve the residents of the town I love.

Fiscally Responsible and Accountable

Sound financial management is the bedrock of a thriving city. We are committed to careful stewardship of taxpayer dollars, ensuring every investment delivers maximum value for our residents. This means prioritizing essential services, seeking innovative solutions, and maintaining strong financial health for the long term.

In 2025, we will continue to implement the insights gained from our long-range financial planning, making prudent decisions regarding reserves and debt. Our new Cash Reserve Policy, designed to set aside funds for large-scale projects and equipment replacement, will be a key tool in this effort. We will also continue to prioritize transparent reporting of our financial activities, making it easier for residents to understand how their tax dollars are being utilized. Our goal is to ensure Bryant remains a fiscally sound city, prepared for both present needs and future opportunities.

Community-Focused and Engaged

Bryant is more than just a place; it's a community built on strong relationships and shared aspirations. My team and I are dedicated to fostering an environment where every resident feels heard, valued, and empowered to contribute to our collective success. We believe in active listening and creating opportunities for meaningful engagement.

Crucial to this effort is our Bryant 2050: Building Today for a Better Tomorrow community engagement effort. As part of this effort, we will explore new ways to connect with diverse groups within our city, ensuring that all voices are represented in our decision-making process. Our "We AR Bryant" social media campaign will continue to highlight the incredible spirit and quality of life in our city, encouraging community pride and participation.

Innovative and Adaptable

The world is constantly evolving, and so must our city. To remain competitive and continue providing excellent services, we must embrace innovation and be adaptable to change. This means exploring new technologies, adopting best practices, and being open to new ideas that can improve efficiency and enhance the quality of life in Bryant.

In 2026, we will continue to leverage technology to streamline city operations and improve resident services. This includes working to increase access for our residents through the city website and interactions, making city information and services more accessible to everyone. We will also foster a culture of continuous improvement within city departments, encouraging our staff to identify and implement creative solutions to emerging challenges.

Respectful and Responsive

We are committed to creating a city where everyone feels respected, valued, and has the opportunity to thrive. This means fostering an inclusive environment, celebrating our differences, and ensuring that city services and opportunities are accessible to all residents, regardless of their background.

In 2026, we will continue our efforts to ensure that all residents have equitable access to city information and resources. We will also focus on fostering positive relationships within our community, promoting understanding and collaboration among all groups. Our goal is to build a Bryant where every individual feels a sense of belonging and has the chance to contribute to our shared future.

Mayor Chris Treat, 9/12/25

City of Bryant Letter of Transmittal

Dear Citizens of Bryant,

The annual construction of a budget for the upcoming year is important to your community on many levels. First it creates a road map and a mission for how your city government will utilize the resources allotted to them through sales tax, franchise fees, utility rates, fines, as well as permits. This roadmap is then set into place to create, and ultimately fulfill, a long-term vision for the city.

Working with Chris Treat as Mayor over the past year has been excellent. He has lived in Bryant his whole life and worked for the city for the past eight years as Parks Director so he brings a different perspective to being Mayor. He has continued to place greater emphasis on not just the short term budget process but long term planning as well. The Finance team is excited to look at our old Focus Areas more now as a Strategic Plan. These four areas of emphasis are where we have traditionally focused our budgeting dollars year to year but with Treat's emphasis on the long term we are able to better articulate how these areas can be improved and strengthened year over year as well.

The Finance Team plans to attend Fall fest again this year on Saturday Oct 4th. This year we will not have a separate finance/budgeting survey to ask citizens to complete, instead we'll be gaathering data from the Streets Comprehensive plan survey and the City Wide Comprehensive Plan work with Crafton and Tull.

It is the desire of the council and city employees to continue a proactive stance toward our city's growth and avoid being reactive when possible. To do this takes very deliberate action, which begins with good policy and long-term planning. This planning is then implemented one year at a time. The city currently has long-term plans for some departments like water, wastewater, parks and stormwater but not for all departments. The city is continuing to work towards this goal of a long-term plan for each department and to update old plans. See plans for Water , WW? and Parks as Appendices to this budget year document.

As we work to achieve our vision, many goals are set. One of the most important of these is **public safety**. Keeping our citizens and visitors safe while in our community is imperative to the healthy growth of Bryant.

The administration of public safety for the city is implemented by way of several departments, including Police, Fire, Courts, Public Works and Animal Control. As you read this document, you will find that much of our allotted resources (funding) are consumed by our Public Safety Departments.

From the more obvious safety and community response actions that our police, fire and animal control perform to the behind the scenes work of the public works staff ensuring our local water quality is meeting all standards keeping our community healthy is a main priority. Another high safety priority is stormwater management. During 2025 a Funding Committee was formed with citizen input and 2 Council members to determine future funding sources for our public safety issues. The Committee recommends asking the votes to increase sales tax to fund the needed increases related to public safety. Crafton and Tull will also ask the citizens about this as they survey related to our City Wide Comprehensive Growth Plan.

It is no secret that as Bryant has grown, so have its traffic concerns. Traffic congestion is frustrating, bad for businesses, and diminishing to a good quality of life. We devote substantial resources to creating a **well-connected community**, again, part of our long-term planning process. Every year, we work to improve our pedestrian and cycling infrastructure, focusing first on connecting our parks, neighborhoods and schools. Many of these improvements are funded through grants that the city applies for in conjunction with city resources. In 2013, Bryant implemented a complete street policy. This policy ensures that as Bryant grows, new developments that will affect our city sidewalk and road infrastructure share in the cost of that impact. By implementing this policy, the city will have to spend less tax revenue on building infrastructure in these areas and can reallocate that money for other much-needed uses within the city. In this Budget for 2026 is $440,000 to be taken out of the Streeet funds savings to provide the match for a grant to complete a trail along the Bryant Parkway.

During 2024 one of the Finance Coordinators applied for the Purchasing Manager position. During 2025 the Finance Department has built this position out and it has more than paid for itself within the first year. Additionaly the other Finance coordinator has had expanded duties and will now serve as an Accounting Manager These are examples of **smart growth**. Smart Growth is one of our four focus areas as well.

Finally, the last significant focus area to be mentioned here is the **health and quality of life** for the citizens and visitors to Bryant. All departments contribute to this goal in one way or another, but the department whole sole focus of this goal is Bryant Parks and Recreation. As Bryant has grown, it has struggled to balance its growth with the desires of those living in our community. There is no doubt that the parks and recreation department has felt this struggle the most. Often, when budget time rolled around Parks was looked upon as a want versus a need. It has received cutbacks in areas that did not allow the employees of that department to deliver the level of services desired by citizens and visitors. This budget season for 2026 is no different in this respect. However it is different in that the former Director of Parks became the Mayor in March of 2024 and he has worked closely with the Parks Department to help them secure funding. One of the changes that should help Parks is the Implementation of a Reserve plan that will hopefully reward the Dept Directors for good planning of their future capital needs.

Personnel costs make up the largest percentage category for the general fund each year. Therefore, it makes sense that each year a lot of discussion during budget time is devoted to personnel items. Each year the Council reviews an outsourced study of payroll and its recommendations along with the budget. A section of this document typically explores this study's recommendations in detail along with a five-year comparison of personnel numbers . Council is aware of other increases to payroll in surrounding communities so endeavors to close the gap between surrounding areas payroll have been undertaken this year as well. In this document is an individual merit increase of up to a max of 3%. We are hoping these will help to bridge that difference in 2026.

With growth comes opportunities, change, and challenges. Council, the Mayor and city employees look forward to 2026 and the continued service to you and this community. We are committed to ensuring at all times we are finding creative ways to make the most of the resources you have entrusted to us. We hope you find the following pages breaking down the budget process, department accomplishments, goals, performance measures and accompanying resources to your satisfaction, and that we are being the best stewards possible with the revenues we receive to operate the City of Bryant.

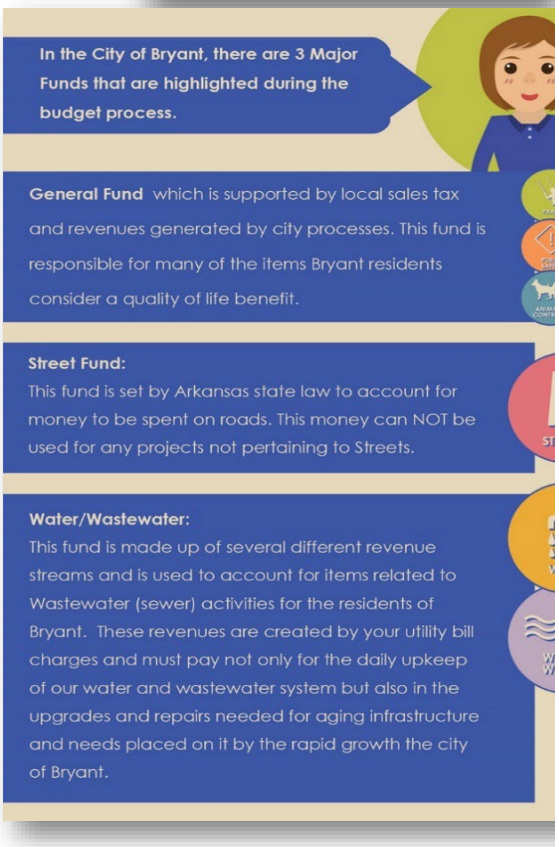
Sincerely, Joy Black
City of Bryant, Finance Director
September 23, 2025

Adding Transparency to the Budget Process

For the 2025 budget season, the Finance Department decided to take a new approach to the annual budget survey. The goal to receive better engagement from the citizens regarding the budget. In the 3 prior years, the Finance Department received feedback through the survey from City Council and the various committees but only one response from a citizen that was not on council or a committee. The Finance Department teamed up with the Mayor's office to update the annual budget survey. Instead of handing out a paper copy of the survey at the Bryant Fall Fest, an electronic survey was created. By using an electronic format, the annual budget survey was created to not only engage with the citizens of Bryant, but also visitors and businesses. The results were great. As of 11/13/24 we have had responses from over 270 individuals. See one of the email messages about the survey below as well.







In addition to the Finance Team being at Fall Fest 37 city teams from Animal Control, Community Engagement Committee, and Stormwater were all present. See Animal Control Director, Tricia Power, giving a Animal Control illustration to one young enthusist.

Below Purchasing Manager, Nichole Manley, and Finance Director, Joy Black, hand out goodies and promote the survey. Below that Crystal Winkler, Finance Coordinator, dresses as the Turtle, Stormwater "Ed" and in Education on Stormwater!

City of Bryant, AR 2026 Budget Book

Process,Timeline and Basis for Budgeting

The City of Bryant's audited financial statements follow the accrual method, while its budget is prepared using the modified accrual method. The primary difference between these methods, particularly for the City of Bryant, is the treatment of capital assets. In the budget, capital assets are recorded as expenses requiring Council approval and are categorized under the 58XX series of accounts. However, in the audited financial statements, these expenses—along with applicable debt principal and interest payments—are adjusted and reflected in the balance sheet. For these reasons this budget document is not prepared in the same manner as the Annual Comprehensive Financial Report. This budget document is used as a management tool for projecting and measuring revenues and expenses.

The City of Bryant typically begins constructing its budget for the upcoming year in August or September of the previous year. The Finance Director and Mayor meet with Department Heads to identify any significant anticipated changes from one year to the next. The Finance Director then opens a draft budget in the city's financial software and requests that Department Heads input their budget proposals.

Once all department budgets are submitted, the Finance Director compiles the information into a draft booklet for review by the Mayor and Department Heads. After reviewing and making necessary adjustments, a final draft is presented to the City Council, usually at the last Council meeting of the year, for adoption.

The Council approves the budget by revenue and expense categories for major funds by department. Changes on thislevel are required to come back to Council as well.

However, within the same category and department, small adjustments can be made with the approval of the Finance Director and the Department Head. At times department heads bring changes with in a category as well for transparency.

Budget Timeline

Budget started in Tyler (General Ledger Software) by Dept Heads, Revision I (HR began the process with Payroll)			Week of Thru	Aug 20th Sept 10th
Dept Head meetings to discuss 2026 Budget				
Attended Fallfest with Budget Pamphlets and Materials for Citizen input and Education			Saturday	Oct 4th
Budget Workshop with Council and Committees	Public Works General Fund Extra	5:30pm 5:30pm 6pm	Tuesday Tuesday	Oct 7th Oct 14th
Fullfilling 14-58-201 Mayor to give Budget to Council by Dec 1st			Tuesday	Nov 18th
Budget Adopted by Resolution at Council Meeting			Tuesday	Dec 16th

The Government Finance Officers Association (GFOA) grades Budget Books annually based on their effectiveness in four areas:

As a Policy Document (P Criteria)

As a Financial Plan (F Criteria)

As an Operations Guide (O Criteria)

And as a Communication Device (C Criteria)

See these criteria areas on the Table of Contents or at the GFOA website at www.gfoa.org

Budget/City Strategic Focus Areas

Since 2014 the Four Areas shown below have been the identified and pursued Strategic Focus Areas of the City of Bryant. In this document we have tried to align the Letter of Transmittal along these focus areas as well as all departmental goals, accomplishments and performance measures. Certain departments meet more than one of these goals and are listed as such. This format provides a clear framework around which Department Heads and Departments as a whole can organize their time and resources.

	Governmental	Enterprise W/WW	Non Majors (beyond Transfers mostly debt)		Totals
Public Safety Fire, Police, Animal Control, Court					$0
Health & Quality of Life for the Citizens & Visitors to Bryant Parks					$0
Connectivity Street, MS4 (Stormwater)					$0
Smart Growth Admin, IT, Planning & Development					$0 $0
Totals	$0	$0	$ -	$0	$0

The chart above does not include the non major funds.

NOTE starting with the 2023 budget transfers were no longer planned for Water and Wastewater as new software allowed for separating out those two depts into two separate funds for budgeting purposes.

	General Fund	Street Fund	Water/WW/ Storm Funds	Non Major Funds	Total Budgeted Funds
Revenues					0
Expenditures					0
Budgeted Change in Fund Balance/Net Position	0	0	0	0	0

See page 76

	Fund 001 Only	Fund 080 Only	Funds 500/510/515 Only	002-068, 110-187, and 525-700	Totals
Cash Balance at 12/31/25	0	0	0	0	0
Change Proposed	0	0	0	0	0
Cash Balances est at 12/31/26	0	0	0	0	0

* Not All projects are planned to complete in 2026.

RESOLUTION NO. 2025 -xx

A RESOLUTION PROVIDING FOR THE ADOPTION OF A BUDGET FOR THE CITY OF BRYANT, ARKANSAS FOR THE TWELVE MONTH PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

WHEREAS, the City Council has reviewed the proposed budget submitted by the Mayor and;

WHEREAS, it is the finding and conclusion of the City Council that the schedules and exhibits of anticipated revenues and expenditures for the calendar year appear appropriate for budgetary purposes.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BRYANT, ARKANSAS THAT:

Section 1. This resolution shall be known as the budget resolution for the City of Bryant, Arkansas, for the twelve (12) month period beginning January 1, 2026 and ending December 31, 2026. The attached budget, incorporated herein, reflects estimated revenues and expenditures as set forth on the

Section 2. The respective funds for each item of expenditure proposed in the budget for 2026 are hereby approved and adopted for the operation of the City of Bryant, Arkansas, by the City Council on this date and constitute an appropriation of funds which are lawfully applicable to the items contained with the budget.

Section 3. The Mayor or the Mayor's duly authorized representative may approve for payment, out of funds appropriated by this budget or otherwise approved by the City Council for that purpose or may disapprove any bills, debts, or liabilities asserted as claims against the City up to a maximum amount allowed by Arkansas law and the payment or disapproval of any bills, debts, or liabilities exceeding that amount shall require the confirmation of this governing body.

PASSED AND APPROVED this 1xth day of December, 2025.

APPROVED:

Chris Treat
Mayor

ATTEST:

Mark Smith, City Clerk

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Bryant
Arkansas

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Bryant, Arkansas, for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communicative device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

page 17 ORG CHART PAGE 1 - REPLACE IN ADOBE

page 18 ORG CHART PAGE 2 - REPLACE IN ADOBE

The City of Bryant have put in place several policies to promote compliance and integrity in accordance to Arkansas Code annotated.

As a municipality, the City of Bryant has an established system of internal control that provides reasonable assurance that objectives have been achieved in 1) the effectiveness and efficiency of operations, 2) the reliability of financial reporting and 3) compliance with applicable laws and regulations. The City of Bryant also has established an effective anti-fraud program that: 1) creates a culture of honesty, 2) evaluates the risks of fraud and implements the processes, procedures and controls needed to mitigate those risks and 3) develops an appropriate oversight process. It is the policy of the City of Bryant, to the extent that is reasonable, to conduct its contracting affairs in an open, competitive manner.

ACCOUNTING, AUDITING, PURCHASING AND FINANCIAL REPORTING CITY POLICIES

The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
An independent public accounting firm will perform an annual audit. The auditor's opinion will be included with the City's published Annual Financial Reports.

The City's Budget should satisfy criteria as a financial and programmatic policy document, as a comprehensive financial plan, as an operations guide for all organizational units and as a communications device for all significant budgetary issues, trends and resources.

Monthly Reports shall be prepared and presented to the Bryant City Council on a timely basis.
A Purchasing Policy was adopted by Council along with the 2021 Budget Book by Resolution 2021 -32.

Balancing the budget - the state of Arkansas requires that a balanced budget be presented to Council by December 1st before the year of the budget proposed in State Statute 14-58-201.

Ordinance 2007-35 , ACA 14-58-303 and ACA 14-58-306, outlines that the Mayor may sell city assets not exceeding $6000 in fair market value without competitive bidding. The sale of city assets over $6000 in fair market value must be brought to council for disposal approval and recommendations.

Ordinance 2014-01 ACA 14-43-501 provides for organization of the City Council meetings and approval of the financial report from the previous month as a new business item at each monthly council meeting.

Ordinance 2021-26 ACA 19-1-505 outlines investments for municipal governments and creates an Investment Advisory Board to oversee and make recommendations regarding investments of monies regulated by the policy.

Ordinance 2022-18 ACA 14-59-105 establishes best practices for internal controls to make electronic fund disbursements of municipal funds.

DEBT MANAGEMENT CITY POLICIES

The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.

Every future bond issue proposal will be accompanied by an analysis showing how the new issue combined with current debt impacts the City's debt capacity and conformance with City debt policies.

Financing shall not exceed the useful life of the asset being acquired.

The City will not use long-term debt to finance current operations.

The general policy of the City is to fund capital projects (infrastructure) with new, dedicated streams of revenue or voter approved debt. Nonvoter approved debt may be utilized when a dedicated revenue source other than general revenue can be identified to pay debt service expenses.

Interest earnings on bond proceeds will be limited to: 1) funding the improvements specified in the authorizing bond ordinance; or 2) payment of debt service on the bonds.

Utility rates will be set to ensure debt service coverage exceeds the bond indenture requirement of 110%.

The City shall comply with the Internal Revenue Code Section 148 - Arbitrage Regulation for all tax-exempt debt issued.

Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.

CAPITAL MANAGEMENT CITY POLICIES

A Capital Improvement Plan will be updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset costing more than $5,000 and having a useful life (depreciable life) of two (2) years or more, per Resolution 2021-03.

Proposed capital projects will be reviewed by a cross-departmental team for accurate costing (design, capital, and operating), congruence with City objectives and prioritized by a set of deterministic criteria. Financing sources will be sought for the highest-ranking projects.

Capital improvement operating budget impacts will be coordinated with the development of the annual operating budget. Future operating, maintenance, and replacements costs will be considered.

In 2024 Mayor Chris Treat began work on a Reserve Plan. Here is a draft below at 9/12/25, keep in mind this will be for the five major funds of General, Water, Wastewater, Street, and Stormwater

DRAFT RESERVE PLAN

Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Maintenance of fund reserves for each major fund (determined by Administration to be General, Street, Stormwater, Water and Wastewater funds) assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages. Reserve funds are necessary to enable the City to deal with unforeseen emergencies or changes in condition.

General Policy
The City shall maintain reserves required by law, ordinance and/or bond covenants. All expenditures drawn from reserve accounts shall require prior Council approval unless previously authorized by the City Council for expenditure within the City's annual budget. Any expenditures will comply with our purchasing policy. If reserves and/or fund balances fall below required levels as set by this policy, the City shall include within its annual budget a plan to restore reserves and/or fund balance to the required levels. All reserves will be presented in the City's annual budget.

B. Contingency Reserve
The City will maintain a Contingency Fund and shall maintain a reserve equal to $1,000,000 to provide a financial reserve to cover revenue shortfalls resulting from unexpected economic changes or recessionary periods or to provide funds in the event of major unplanned expenditures the City could face as a result of natural disasters. City Wide total this would be $5,000,000. $1,000,000 for each major fund.

C. Operating Reserve
The City will maintain an operating reserve to provide for adequate cash flow, budget contingencies, and insurance reserves. The operating reserve will be determined as follows: 1. Cash Flow Reserve: The City will maintain a cash flow reserve in an amount a minimum of 90 days of budgeted payroll expenditures by major fund. The City will review this annually during budget preparations.

D. Capital Reserve
The City will maintain a sufficiently funded capital reserve based on the capital depreciation schedule by major fund. The required level of reserve will equal 10% of the fund's depreciated value of depreciable assets as per the latest audit.

E. Grant Reserve
The City will maintain at least $250,000 in reserves for grants applications to cover the city's portion of matching grants for a total of $1.25 million city wide. This bucket may not be spread equally among the five major funds.

F. Debt Reserve
The City will maintain at a minimum one annual payment of principal and interest related to each debt issuance both short term (less than 5 years) and long term.

Excess Reserve
The City may use excess above the targeted reserve levels for:
new expenditures, with emphasis on one-time uses that achieve future operation cost reductions
capital asset investments with a long term benefit of prepaying existing debt
employee bonuses, retirement benefits or
interest earning investments allowed by state law

In 2024 Mayor Chris Treat began work on several new plans, see a DRAFT of the proposed Annexation Plan on 2/14/25 below.

A Proactive Approach to Annexation Benefiting the City of Bryant

The City of Bryant has long been, and will continue to be, a desirable place to live. However, as developable land within city limits becomes increasingly scarce, new development has been pushed beyond these boundaries. This expansion has led to the creation of several neighborhoods within the Bryant School District but outside the city limits. Over the years, this has resulted in a situation where the City provides essential services to these areas without receiving the corresponding sales tax or property tax revenue needed to fund those services. It's clear that the City is currently missing out on revenue that would significantly offset the costs of the services we are already providing to these neighborhoods.

To address this issue, we intend to implement a proactive annexation plan designed to gradually reverse this trend. Our goal is to annex both existing and future developments that impact city costs, ensuring that the City recoups the expenses associated with these developments.

Our plan will focus on three key areas:
1. **Established Neighborhoods**: acknowledging areas that are already developed and receiving city services but not paying property or sales tax to the City of Bryant.
2. **Neighborhoods in Early Development Stages**: Identifying and annexing neighborhoods that are still in the initial phases of development. Allowing the city to benefit from the substantial sales tax on construction material and provide more quality control requiring these developments to pass city inspection.
3. **Undeveloped Land Likely to be Developed Soon**: Proactively annexing land that is expected to be developed in the near future. Allowing for better comprehensive and streamlined planning for smart growth.

This strategic approach will help ensure that the City of Bryant can continue to thrive while maintaining the quality of services our residents expect and deserve.

The City of Bryant is committed to communicating with the residents about this annexation plan every step of the way.

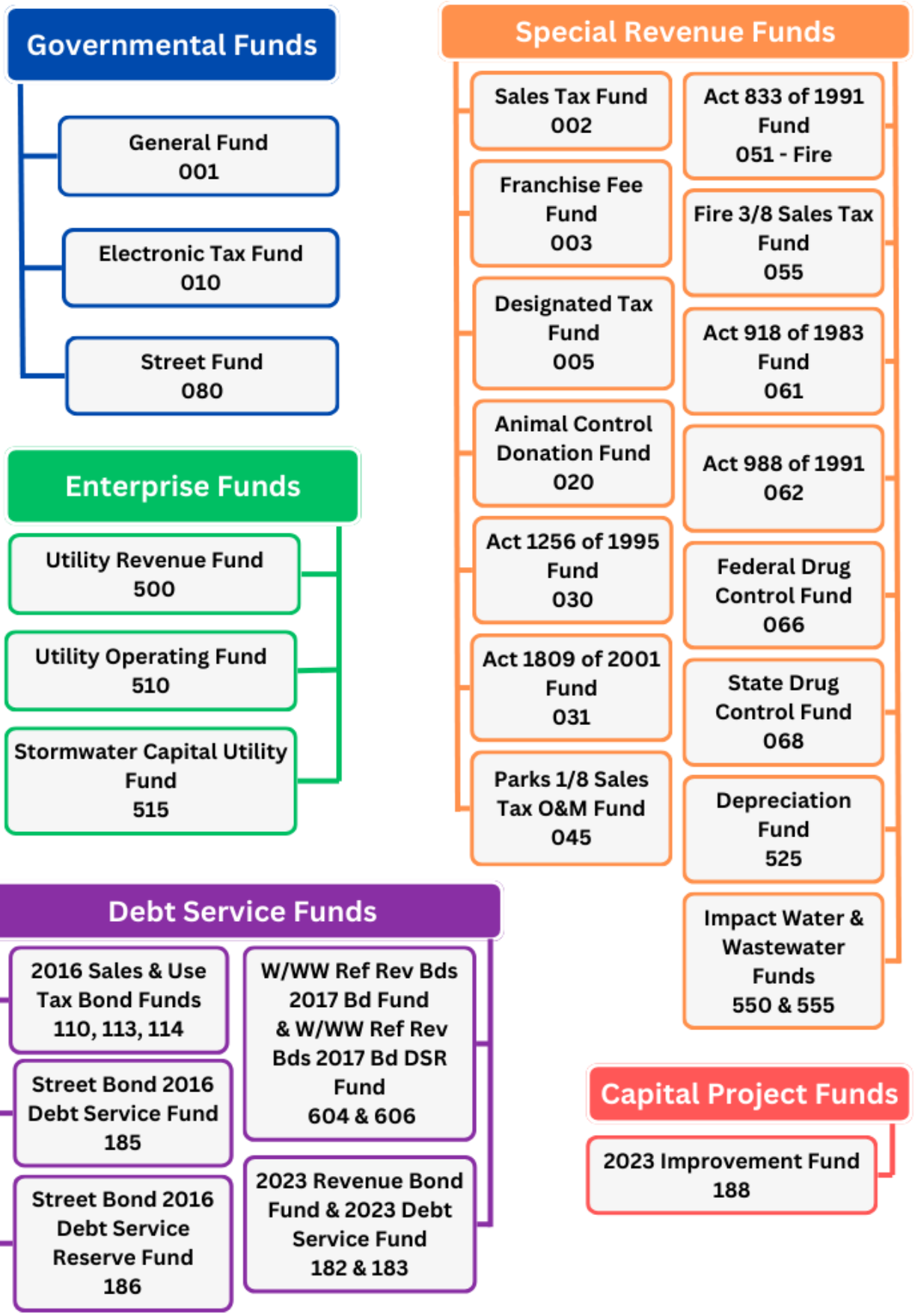
(1) Currently there exists over 1200 homes that lie within the Northern Extraterritorial Jurisdiction but outside the City Limits with another 4000 future homes possible. Extraterritorial jurisdiction (ETJ) refers to a designated area one mile outside of a city's incorporated boundaries where the city has limited regulatory authority. It's a buffer zone that allows a city to extend its influence beyond its corporate limits for future growth and development. Anticipated property tax for 1200 homes is estimated to be $160 per home for a total annual revenue of $192,000. 5000 homes would be $800,000. American households spend on average approximately $9500 annual on online purchases. At a 3% sales tax rate, 1200 homes would generate $342,000 sales tax annually, whereas 5000 homes would generate $1,425,000 annually. New construction sales tax on materials for homes is estimated at $5,500 per home.

(2) Public safety operates a mutual and automatic aid agreement with the County in the ETJ. Parks are also used heavily by county residents closest to the city limits. The city department that does not currently service these areas in any way is the Street Department - taking on these additional streets will provide issues for the street fund.

A sample of how these items might affect a four person family living in a $200,000 house is shown below:

3% increase to on line sales	$285	
Reduction to Sewer bill	($360)	
Millage increase	$160	
Reduction in Home Insurance	-100	(on avg. homeowners save $200-$300 with Class 1 ISO rating vs. a class 2)
Total	($15)	

FUND STRUCTURE ORGANIZATION CHART



Governmental Funds

General Fund (001) is the city's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Electronic Tax Fund (010) is used to house payroll associated liabilities and sales taxes as they come in from the state. Any fund leftover in this fund over a period belong to another entity such as the state, county, employees, etc. This fund merely serves as a clearing fund.

Street Fund (080) is a special revenue fund to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street fund is financed by state turnback funds, and a portion of a state-wide 1/2 cent sales tax approved by the voters in July 2013.

Enterprise Funds

Utility Revenue Fund (500) is used to account for activities associated with collecting the revenues of water, wastewater, and stormwater via the monthly bill collections and the treatment and distribution of drinkable water to customers in department 0900.

Utility Operating Fund (510) is used to account for activities associated with collecting, treating, and disposing sewage from customers in department 0950.

Stormwater Utility Fund (515) is used to account for activities associated with completing major capital stormwater projects.

Debt Service Funds

2016 Sales & Use Tax Bond Funds (110, 113, 114) These bonds were obtained to fund two Fire Stations, several Parks Projects and the Street connection from I30 to the Airport.

Street Bond 2016 Debt Service Fund (185) These bond funds were refunded in 2016 and the proceeds used to fund the on off ramp connecting I30 to the Street discussed above connecting I30 to the Airport and providing traffic relief along Reynolds Road.

Street Bond 2016 Debt Service Reserve Fund (186) is the Debt Bond Requirement for the 2016 Franchise Fee Funded Bonds.

W/WW Ref Rev Bds 2017 Bond Fund and W/WW Ref Rev Bond Debt Service Revenue Fund (604 & 606) hold money associated with the 2017 Water/Wastewater Revenue Bonds - These bonds have been refunded and used several times to fund various Water and Wastewater infrastructure needs.

The 2023 Revenue Bond Fund (182) is used to pay the bond to the Trustee Regions & the 2023 Debt Service Fund (183) is the Debt Bond requirement to support the 2023 Bond issuance.

Capital Project Funds

2023 Improvement Fund (188) were designated to be spent within three years of the 2023 Sales & Use Bond for the second half to the Parkway.

Special Revenue Funds

Sales Tax Fund (002) is where the initial deposits of sales tax collections from the state before being distributed to other funds. For audit purposes it is shown with the General Fund (001).

Franchise Fees (003) is where the initial deposit of franchise fees collected from utility companies before being distributed to other funds. For audit purposes, it is shown with the General Fund (001).

Designated Tax Fund (005) Bryant Ordinance no. 1996-08 (March 25, 1996) provided for the levy of a one cent sales and use tax for the purpose of street improvements (30%), fire department (25%), police department (25%), city parks (10%), and animal control (10%)

Animal Control Donation (020) Bryant City Code 6.12.01 (2013) via Ordinance 2011-24 established fund to receive donations for the animal control department to be used for any purpose reasonably related to the care, custody, and control of animals secured by the department including training, education, and assistance.

Act 1256 of 1995 (030) Administration of Justice Fund - ACA 16-10-308 established that cities would receive a share of the uniform court costs and filing fees levied by the state law. These may be used to defray a part of the expenses of the administration of justice in the City. These funds are kept and spent from this fund.

Act 1809 of 2001 (031) District Court Automation Fund ACA 16-13-704 established that 1/2 of $5 per month on each person in the court could only be used for court-related technology. These funds are kept and spent from this fund.

Park 1/8 Sales Tax O & M (045) Bryant City Code 12.32.01 (2013) levied a .125% sales and use tax to be used to acquire, construct, improve, expand, equip, furnish, operate and maintain new or existing park and recreational facilities, including parking, landscaping, signage, lighting, concession, road and utility improvements, and to pay and secure the repayment of park and recreational bonds.

Act 833 of 1991 (051) Fire Equipment and Training fund is used to account for specific revenues per ACA 14-284-403, 404 which requires insurance premium tax funds to be distributed by the County to municipal fire departments for training, purchase and improvement of fire fighting equipment, initial capital construction or improvements of fire departments, insurance for buildings and utilities costs.

Fire 3/8 Sales Tax (055) Bryant City Code 2.36.07 (2013) levied a .375% sales and use tax to be used to operate and maintain; acquire apparatus and equipment, acquire, construct, improve, and expand facilities; to pay and secure repayment of fire department bonds

Act 918 of 1983 (061) ACA 12-41-701 established the ability of cities to receive a portion of fines and penalties from the Courts to be used for law enforcement purposes. These funds are kept and spent from this fund.

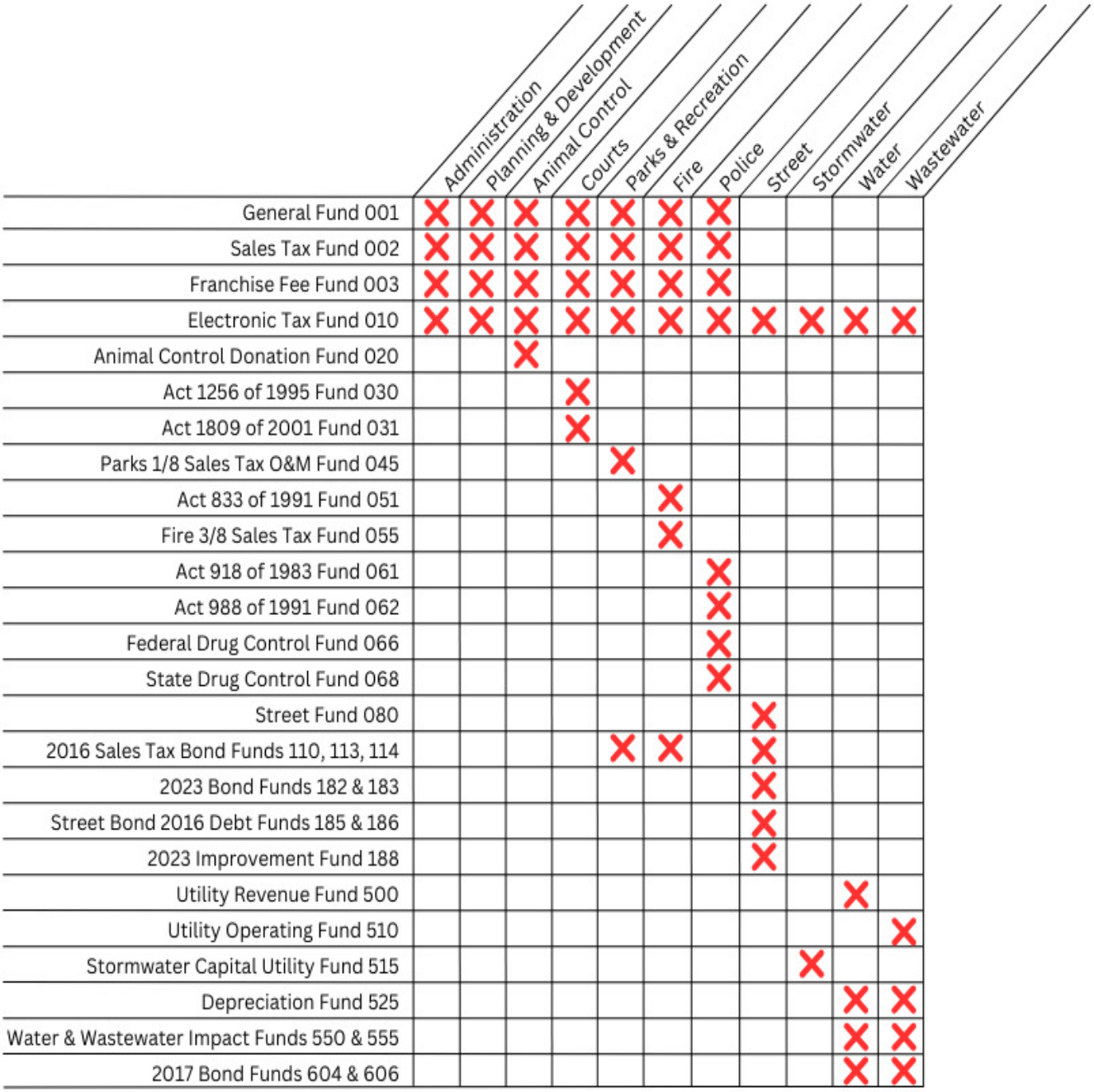
Act 988 of 1991 (062) ACA 27-22-103 established the ability of cities to receive the fine for citizens who fail to insure their motor vehicles and use those fines for the purchase and maintenance of rescue, emergency medical, and law enforcement vehicles, communication equipment, animals owned or used by law enforcement agencies, life saving medical apparatus, and law enforcement apparatus. These funds are kept and spent from this fund.

Federal Drug Control (066) and State Drug Control (068) established that asset forfeitures resulting from drug offense cases should go to the arresting agency. These revenues shall only be used for law enforcement purposes.

Depreciation WW (525) holds money set aside each month by the Customer Service Management Group per the Bond Debt Covenants.

Impact Water and Wastewater Funds (550 & 555) holds money collected by Code Enforcement as well approximately $600 collected for Water and $500 for Wastewater.

Fund/Department Relationship



	Administration	Planning & Development	Animal Control	Courts	Parks & Recreation	Fire	Police	Street	Stormwater	Water	Wastewater
General Fund 001	X	X	X	X	X	X	X				
Sales Tax Fund 002	X	X	X	X	X	X	X				
Franchise Fee Fund 003	X	X	X	X	X	X	X				
Electronic Tax Fund 010	X	X	X	X	X	X	X	X	X	X	X
Animal Control Donation Fund 020			X								
Act 1256 of 1995 Fund 030				X							
Act 1809 of 2001 Fund 031				X							
Parks 1/8 Sales Tax O&M Fund 045					X						
Act 833 of 1991 Fund 051						X					
Fire 3/8 Sales Tax Fund 055						X					
Act 918 of 1983 Fund 061							X				
Act 988 of 1991 Fund 062							X				
Federal Drug Control Fund 066							X				
State Drug Control Fund 068							X				
Street Fund 080								X			
2016 Sales Tax Bond Funds 110, 113, 114					X	X		X			
2023 Bond Funds 182 & 183								X			
Street Bond 2016 Debt Funds 185 & 186								X			
2023 Improvement Fund 188								X			
Utility Revenue Fund 500										X	
Utility Operating Fund 510											X
Stormwater Capital Utility Fund 515									X		
Depreciation Fund 525										X	X
Water & Wastewater Impact Funds 550 & 555										X	X
2017 Bond Funds 604 & 606										X	X

City of Bryant, AR 2026 Budget Book

Summary of 2022 -2026 and Category Totals for Major Funds

Requested Revision I	*Engineering*	*Admin*	*Planning*	*Animal Control*	*Court*	*Park*	*Fire*	*Police*	*Community Development**	*General TOTAL*	*Street*	*Water/WW*
Proposed 2022 Revenues	0	6,987,736	0	629,334	743,420	2,390,621	3,767,410	2,087,064	566,120	17,171,705	4,332,276	18,609,235
Proposed 2022 Expenses	47,910	1,143,474	0	791,845	509,826	2,820,934	4,772,165	6,267,374	752,709	17,106,238	5,583,919	25,121,271
Proposed 2022 Net	(47,910)	5,844,262	0	(162,511)	233,594	(430,313)	(1,004,755)	(4,180,310)	(186,589)	65,467	(1,251,643)	(6,512,036)

Requested Revision I		*Admin (includes Eng)*	*Community Development**	*Animal Control*	*Court*	*Park*	*Fire*	*Police*	*Community Development**	*General TOTAL*	*Street*	*Water/WW/Storm(515)*
Proposed 2023 Revenues	0	7,359,408	617,250	666,501	743,420	2,441,247	4,017,705	2,179,982		18,025,513	4,143,777	11,007,359
Proposed 2023 Expenses		1,113,333	758,379	799,618	692,857	2,993,511	4,910,676	6,597,139		17,865,513	4,534,758	11,647,885
Proposed 2023 Net	0	6,246,075	(141,129)	(133,117)	50,563	(552,264)	(892,971)	(4,417,157)	0	160,000	(390,981)	(640,526)

As Originally Adopted		*Admin (includes Eng)*	*Planning & Development**	*Animal Control*	*Court*	*Park*	*Fire*	*Police*		*General TOTAL*	*Street*	*Water/WW/Storm 515*
Proposed 2024 Revenues	0	8,707,220	679,300	694,700	0	2,419,825	4,220,450	2,289,480		19,010,975	3,803,875	10,937,228
Proposed 2024 Expenses		1,061,262	725,608	843,555	669,695	3,008,409	5,768,521	7,676,783		19,753,833	6,440,945	10,399,192
Proposed 2024 Net	0	7,645,958	(46,308)	(148,855)	(669,695)	(588,584)	(1,548,071)	(5,387,303)	0	(742,858)	(2,637,070)	538,036
										Planning and Code were combined in 2022, then in 2024 they became Planning and Dev.		
Proposed 2025 Revenues		0	676,800	0	743,420	0	0	0		1,420,220	4,210,360	12,706,260
Proposed 2025 Expenses		0	0	0	0	0	0	0		0	4,207,683	12,441,221
Proposed 2025 Net		0	676,800	0	743,420	0	0	0	0	1,420,220	2,677	265,039
Proposed 2026 Revenues										0		
Proposed 2026 Expenses										0		
Proposed 2026 Net		0	0	0	0	0	0	0	0	0	0	0

#DIV/0! See below the percentage of general fund revenues made up by taxes. As noted elsewhere in this document the City needs to diversify its revenue streams.

Revenues	%'s of Total GF											
Rates on Utility Bills												
Sales Tax (shown as Transfs)	#DIV/0!									0		
Property Millage 4151	#DIV/0!									0		
Other	#DIV/0!									0		
Total	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0
Expenses												
Personnel	#DIV/0!									0		
Building & Grounds	#DIV/0!									0		
Vehicle	#DIV/0!									0		
Supply	#DIV/0!									0		
Operations	#DIV/0!									0		
Professional Services	#DIV/0!									0		
Miscellaneous	#DIV/0!									0		
Intergovernmental Tsfr	#DIV/0!									0		
Contract/Don/Overlays/Reimb	#DIV/0!									0		
Bonds/Leases	#DIV/0!									0		
Capital Assets/Leases/Int Exp	#DIV/0!									0		
Total	#DIV/0!	0	0	0	0	0	0	0	0	0	0	0

Each month the City receives 3% of sales tax back from the State of Arkansas. This 3% is mandated by the Citizens via vote to be spent on the following listed categories. You can see from the charts above and below what a large percentage Sales Taxes make up of the overall total Revenues for the General Fund.

The chart below shows how the 3% sales tax above is allocated and budgeted for 2025.

	Monthly	Annually		
1% GF	570,971	6,851,648	6,780,620	71,028
1/8 Parks	71,371	856,456	847,578	8,878
3/8 Fire	214,114	2,569,368	2,542,733	26,635
4/8 Bond	285,485	3,425,824		
Animal 10%	57,097	685,165	678,072	7,093
Parks 10%	57,097	685,165	678,072	7,093
Fire 25%	142,743	1,712,912	1,695,155	17,757
Police 25%	142,743	1,712,912	1,695,155	17,757
Street 30%	171,291	2,055,494		
Total	1,712,912	20,554,944		156,241
Divided by 3	570,971	6,851,648		

Stormwater Related Cap in Street Fund also in 515 Fund

Street Cap	
Total	0
Water Cap	
WW Cap	
Total W.WW	0

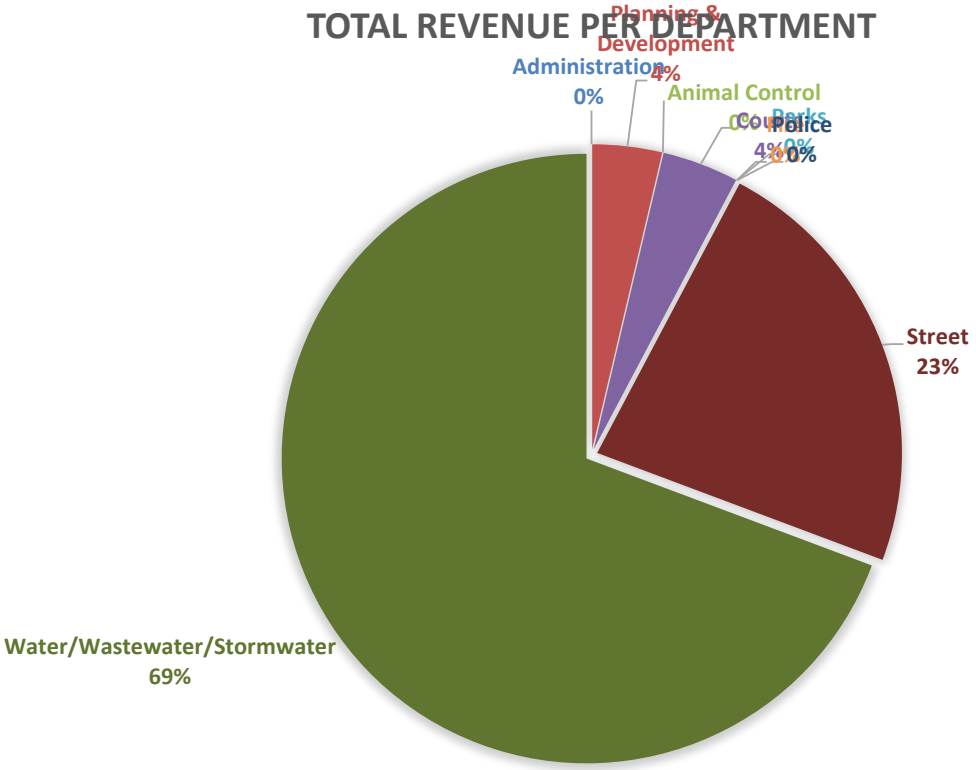
Plans for Fund Balances for the three major funds (General, Street, and Water/Wastewater) are shown above and on the Focus Area page 15. The City completed several projects in 2025. However, a few projects for both Street and Water/Wastewater were carried over via Purchase Order Encumbrances so separately adopted by Council and not in this budget. Any planned dipping into Fund Balances is the result of Capital Plans. Street adopted capital plans for $xxx,xxx in this budget and Water/Wastewater adopted plans for $240,000/ (plus $xxxx of depreciation expense as well). Note further that some one time capital projects will be requested out of General Fund savings in January of 2026 after this initial budget was adopted. Council wisely waited to see how the year ended before approving these projects. Council and the Administration has followed this process for the past several years.

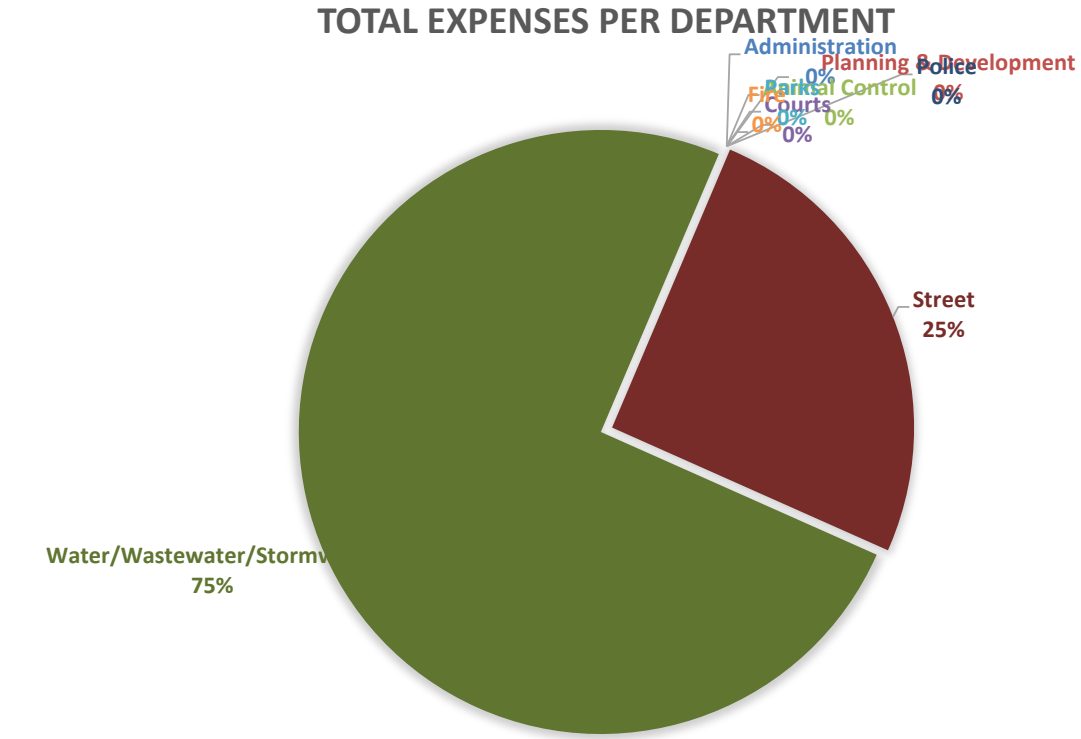
	2% over Aug	
	1,679,325	
	33,587	
	1,712,912	
1,712,912	20,554,940	6,851,647

City of Bryant, AR 2026

Budget Book

Summary of 2020 -2022 and Category Totals for Major Funds





City Wide Revenue Overview

GFOA recommends long-range operating financial plans to help cities identify trends and potential impacts. The following General Fund Forecast and City Wide Revenue Review pages attempt to address this recommendation. The next page is a forecast of the General Fund through 2030 based off a look back to 2022. The city took the historical averages of increases over the last three years and used these to forecast out the next five years. The outcome is what was expected - i.e. the city 's expenses are outpacing its revenues. For the past several years the Finance Department has been advising the Mayor and Council that revenue sources need to be diversified and increased. With the new Mayor entering office in March of 2024 he began to work on this issue and has encouraged the Finance department to include the next page after the forecast. This page is a review of the revenues sources and amounts over the past decade and a list of the possible other areas/ ways to increase revenues over the next three to five years.

Note further on 2/13/25 that Council voted to ask the citizens in a general election about paying off the 2016 debt and extending the sales and use tax to fund an entertainment venue. This in theory would increase economic development and increase associated revenues such as sales tax, property tax and franchise fees, etc.

City of Bryant, AR 2026
Budget Book

City Wide Revenue Review

		Admin	*Planning & Development*	*Animal Control*	*Court*	*Park*	*Fire*	*Police*	*General TOTAL*	*Street*
	#DIV/0!	See below the percentage of general fund revenues made up by taxes. As noted elsewhere in this document the City needs to diversify its revenue str								
Revenues	%'s of Total GF									
Sales Tax (shown as Transfers)	#DIV/0!								0	
Fees	#DIV/0!								0	
Property Millage 4151	#DIV/0!								0	
Fines	#DIV/0!								0	
SRO Contract/Grants	#DIV/0!								0	
State Turnback 4150	#DIV/0!								0	
Interest Revenue	#DIV/0!								0	
Other/Misc.	#DIV/0!								0	
Total	#DIV/0!	0	0	0	0	0	0	0	0	0

Each month the City receives 3% of sales tax back from the State of Arkansas. This 3% is mandated by the Citizens via vote to be spent on the following listed categories. You can see from the charts above and below what a large percentage Sales Taxes make up of the overall total Revenues for the General Fund.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues and other changes in net position - Governmental Activities (excerpt from the annual audit)										
Sales Tax	12,906,179	12,282,240	13,324,849	13,853,391	14,566,568	15,814,860	18,216,389	19,175,391	19,412,887	
Property Taxes	2,135,035	2,134,743	2,197,526	2,160,852	2,345,059	2,412,537	2,539,752	2,825,754	3,091,199	
Franchise Fees/Turnback	1,420,096	1,299,512	1,077,234	1,325,949	1,317,696	1,304,543	1,454,487	1,555,798	1,589,032	
Investment earnings	31,151	19,344	195,141	578,545	290,333	56,631	4,856	51,708	693,987	
Transfers / Note Proceeds/Sale of assets	(522,582)	40,107,315	-	-	(499,997)	-	-	32,820	(1,343,083)	
Charges for Services	3,711,434	2,956,829	3,258,705	6,279,042	3,797,954	3,671,950	6,386,701	4,534,166	3,983,213	
Grants / Contributions	46,239	70,690	39,598	276,300	34,409	99,510	2,202,820	3,253,586	4,220,925	
Total	19,727,552	58,870,673	20,093,053	24,474,079	21,852,022	23,360,031	30,805,005	31,429,223	31,648,160	-

City of Bryant Revenue Sources & Financial Considerations

Sales Tax
Like many cities in Arkansas, Bryant relies heavily on sales tax revenue to fund its general and street operations. Property values and corresponding millage rates in the state are significantly lower than the national average, which presents financial challenges.
One major issue with this dependence on sales tax is its unpredictability. Sales tax revenue fluctuates with both local and national economic conditions, making it difficult to forecast on an annual basis.
While the current city administration has no plans to increase the overall sales tax rate, it is considering reallocating the existing tax revenue. Currently, 1% of sales tax revenue is undesignated, while 3/8 of another 1% is allocated to the Fire Department—without a similar designation for the Police Department. The administration is exploring the possibility of putting a proposal to the voters to modify these allocations, reducing the undesignated portion and increasing the funding specifically for the Police Department to better align with community priorities.
For more details, see the **Focus Areas** on **page 15** of this document.

Fees
The second-largest revenue source for the general fund comes from various city fees. Each year, the city includes an appendix listing these fees to assist department heads in their annual review. This year's fee schedule can be found on **pages 93-95**.
Bryant continuously reviews fee structures in surrounding cities to ensure its rates remain competitive while covering associated costs where possible.

Millage Rate
By **summer 2025**, city management hopes to present a proposal to the City Council for adding a **dedicated mill** for Fire and Police pensions. Combined with the proposed adjustments to sales tax allocations, this would create a more sustainable funding structure for public safety—an area that citizens have identified as a top priority.
Arkansas law allows cities to allocate **1 mill** for Fire and Police Pensions without requiring a public vote. This could generate approximately **$415,000** in revenue, which, while not covering the full **$1.2 million** in pension costs, would help offset expenses and free up funds for much-needed facility maintenance.

State Turnback Funds
The city receives **monthly state turnback funds**, with allocations based on population counts. One way to increase this revenue stream is through annexation, as higher population numbers translate into greater state funding.

Stormwater Rates
One of the most pressing revenue challenges involves funding stormwater repairs and maintenance. As an **Enterprise Fund** item, stormwater revenue is not included in the general fund.
As of **September 20, 2024**, the city is nearing completion of a **Stormwater Feasibility Study**. The study is expected to show that the city's current flat stormwater rates—**$3.00 for residential properties** and **$6.00 for commercial properties**—are insufficient to meet the city's stormwater infrastructure needs.
Many cities across the U.S. base stormwater fees on **permeable surface area**, ensuring a more equitable distribution of costs. If Bryant adopts a similar model, it would provide a long-term funding solution for stormwater maintenance, education, and improvements. Historically, these projects have been funded through a mix of fees, grants, and **ARPA funds**, but a sustainable revenue stream is needed moving forward.

Annexation
Shortly after taking office, **Mayor Treat** initiated discussions with committee and council members regarding an **official City Annexation Policy**. Since Bryant is bordered by **Benton (west)** and **Alexander (east)**, most future annexation opportunities lie **to the north**—with limited expansion potential to the south due to the proximity of **Bauxite**.
The city is considering strategic annexation efforts as outlined in the **Economic Forecast** on **page 32**. While annexation often results in short-term financial losses, long-term revenue growth occurs in two key areas:

Initial Development Phase – Revenue from building supplies and new neighborhood construction

Population Growth – Higher census counts increase **State Turnback** allocations
The goal is to expand the city's borders to **align more closely with the Bryant School District boundaries**. Many families in these areas already feel connected to Bryant and utilize city services, including **fire and police protection, parks, senior centers, and youth programs**. However, without annexation, the city does not receive the necessary revenue to support these services.
For more details, see the **Annexation Policy Draft** on **page 24**.

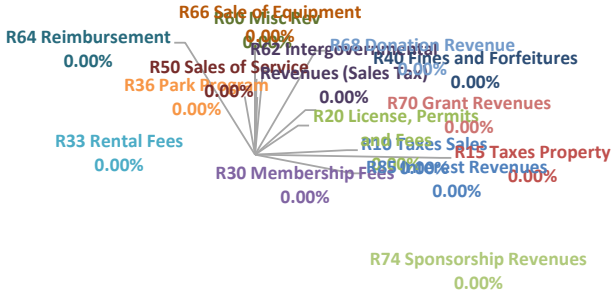
Advertising & Promotion (A&P) Tax
Bryant previously had an **A&P tax** in **2018-2019**, but it was discontinued—a decision that the administration and finance department believe reduced revenue diversification.
During its implementation, the A&P tax helped maintain city parks and fund community activities for **two years**. Surrounding cities continue to collect A&P taxes, which, under Arkansas law, can only be used to fund **parks and city advertising**. The tax is typically applied at **up to 4% on prepared food and hotel stays**.
The administration plans to **reintroduce the A&P tax proposal** for a public vote during the **May 2027 Special Election**. The goal is to educate residents on how these funds can enhance city services—while much of the tax revenue would come from visitors traveling along the **Highway 130 corridor**.

Impact Fees
The city is conducting a **comprehensive review of impact fees in 2025**.
Impact fees are assessed on **new developments** to help fund increased services resulting from growth. These fees could potentially provide funding for **Fire, Police, Animal Control**, and other essential services. A study was initiated in **2024**, with findings expected to be shared with the **City Council and residents in 2025**.

Grants & Other Funding Sources
(See **pages 53-55** for detailed grant information.)
In recent years, Bryant has been fortunate to secure **$7 million in Metroplan grants** for completing **the Parkway** and **$4.3 million in ARPA funds** for **water, wastewater, and stormwater projects**.
However, as these grant-funded projects wrap up, it will be increasingly important for the city to diversify and expand its revenue streams to meet the growing expectations of residents.

Category	Accounts	Budgeted Amounts	Enterprise/ Governmental
R20 License, Permits and Fees	4200-4258		E
R50 Sales of Service	4504-4569		E
R60 Misc Rev	4600		E
R62 Intergovernmental Revenues	4625-4632		E
R64 Reimbursement	4640-4560		E
R66 Sale of Equipment	4900		E
R85 Interest Revenues	4850		E
E01 Personnel	5000-5070		E
E10 Building & Grounds	5102-5145		E
E20 Vehicles	5200-5225, 5240		E
E30 Supplies	5300-5380		E
E40 Operations	5405-5547		E
E55 Prof Services	5550-5593		E
E60 Misc	5600-5650		E
E62 Intergovernmental Transfers	5625-5642		E
E68 Contract/Donations	5680-5682		E
E70 Grant	5700-5705		E
E72 Bond Expense includes Int Exp	5722		E
E80 Capital Assets/Debt/Leases and Overlays	5800-5910		E
R10 Taxes Sales	4656		G
R15 Taxes Property	4150-4152		G
R20 License, Permits and Fees	4200-4258		G
R30 Membership Fees	4300-4323		G
R33 Rental Fees	4332-4354		G
R36 Park Program	4259-4260, 4360, 4390		G
R40 Fines and Forfeitures	4400-4428		G
R50 Sales of Service	4500-4534		G
R60 Misc Rev	4600, 4602, 4394, 4650		G
R62 Intergovernmental Revenues (Sales Tax)	4626-4629		G
R64 Reimbursement	4640, 4560		G
R66 Sale of Equipment	4900		G
R68 Donation Revenue	4680, 4682		G
R70 Grant Revenues	4700-4705		G
R74 Sponsorship Revenues	4740-4742		G
R85 Interest Revenues	4850		G
E01 Personnel	5000-5070		G
E10 Building & Grounds	5102-5145		G
E20 Vehicles	5200-5225		G
E30 Supplies	5300-5380		G
E40 Operations	5405-5547		G
E55 Prof Services	5550-5593		G
E60 Misc	5600-5650		G
E62 Intergovernmental Transfers	5625-5642		G
E68 Contract/Donations	5680-5682		G
E70 Grant	5700-5705		G
E72 Bond Expense includes Int Exp	5722		G
E80 Capital Assets/Debt/Leases and Overlays	5800-5910		G

GOVERNMENTAL BUDGETED REVENUES



GOVERNMENTAL BUDGETED EXPENDITURES



ENTERPRISE BUDGETED REVENUES



ENTERPRISE BUDGETED EXPENDITURES



CITY OF BRYANT *grants*

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Grants Received in 2025

Metroplan Transportation Alternatives Program (TAP)
Blue & You Foundation Mini Grant
Metroplan Climate Pollution Reduction Grant (CPRG)
AR Association of Chiefs of Police Bulletproof Vest Reimbursement
Metroplan Surface Transportation Block Grant (STBG)

Total Received $2,263,090.00

ALCOA TO MILLS PARK TRAIL & RENOVATION

Awarded: $320,000 **Match: $129,264.35**

The Alcoa to Mills Park Trail project will create a 12 foot wide multi-use path linking Mills Park to Alco Park, which connects directly to the Bryant Parkway Trail. Running from the south side of Alcoa Park on Shobe Road to Mills Park Road, this connection enhances recreational and transportation options. To support this connection, the heavily used Mills Park Trail will also be resurfaced to improve safety, accessibility, and long-term usability. The Metroplan TAP grant was awarded to cover construction cost overruns associated with the project and to assist with the Mills Park Trail overlay.

CITY OF BRYANT LIFE-SAVING AED PROJECT

Awarded: $2,090

Grant funds from the Blue & You Foundation Mini Grant supported the purchase of the City's first Automated External Defibrillator (AED) at Bryant City Hall. The AED was installed in the Court Room, a central and highly utilized space. This project filled a critical safety gap, ensuring City Hall is prepared to respond to emergencies.

BRYANT PARKWAY TRAIL CONSTRUCTION

Awarded: $1,760,000 **Match: $440,000**

The Bryant Parkway Trail will link two existing sections of the Bryant Parkway multi-use trail, beginning near Raymar Road, crossing the I-30 corridor via the overpass, and extending to Highway 5. This project will provide a safe, dedicated route for pedestrians and cyclists, improving access between the North and South sides of Bryant. The Metroplan CPRG was funded to support the project's construction phase.

BULLETPROOF VEST REIMBURSEMENT

Awarded: $1,000

Through the Arkansas Association of Chiefs of Police Bulletproof Vest Reimbursement Program, the City was awarded $1,000. The program provides $250 per vest for up to four vests each year, helping to reduce the costs for essential protective gear used by Bryant police officers.

HILLDALE-MIDLAND CONNECTOR TRAIL

Awarded: $180,000 **Match: $45,000**

The Hilldale-Midland Connector Trail is a proposed 1.05 mile, 12 foot wide multi-use trail connecting Hilldale Road to Midland Park. This trail will provide a vital link between community destinations, including the Oak Glenn and Kings Crossing subdivisions, Parkway Elementary School, and Midland Park. The Metroplan STBG was awarded to cover the design phase cost overrun and right-of-way acquisition costs.

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Potential Grants

Assistance to Firefighters Grant
ArDOT Transportation Alternatives Program (TAP)
Law Enforcement Mental Health & Wellness Act (LEMHWA) Grant
COPS Hiring Program Grant
2 - AR Community Assistance Grant Program

FIRE DEPARTMENT SCBA UNITS

Applied to purchase 40 SCBA units, including harnesses, two cylinders each, and face pieces to enhance safety.

Applied For: $458,733.45 **Match: $45,873.35**

BISHOP PARK LIGHTS

Applied to install 32 light fixtures throughout Bishop Park to enhance visibility, safety, and evening use of the park.

Applied For: $238,064 **Match: $59,516**

PD MENTAL HEALTH, WELLNESS, & FAMILY SUPPORT INIATIVE

Applied to hire a full-time mental health counselor to support Bryant PD personnel and their families.

Applied For: $193,750

POLICE DEPARTMENT HIRING PROGRAM

Applied to add four new officer positions with federal support covering a portion of their salary and benefits over a three-year period.

Applied For: $500,000 **Match: $440,368**

BISHOP PARK LIGHTS

Applied to install 32 light fixtures throughout Bishop Park to enhance visibility, safety, and evening use of the park.

Applied For: $238,064 **Match: $59,516**

ALCOA 40 PARK FIELD LIGHTS

Applied for new field lights for the lacrosse field and two softball fields at Alcoa 40 Park.

Applied For: $420,000 **Match: $105,000**

General Fund Budget Forecast

001, 002, 003 Fund Revenue	2022 Audited Actuals	2023 Audited Actuals	2024 Current Budget	2025 Proposed Budget	2026	2027	2028	2029	2030
Taxes	$ 7,366,326	$ 7,770,797	$ 8,411,920	$ 8,467,520	$ 8,874,023	$ 9,300,041	$ 9,746,511	$ 10,214,415	$ 10,704,781.69
Fees & Permits	$ 474,926	$ 476,832	$ 584,300	$ 576,680	$ 618,268	$ 662,856	$ 710,659	$ 761,909	$ 816,855.67
Membership, Rental Fees, Park Programming	$ 516,251	$ 565,750	$ 605,425	$ 605,925	$ 639,622	$ 675,192	$ 712,741	$ 752,378	$ 794,219.31
Grant Revenues	$ 23,103	$ 215,177	$ 233,700	$ 26,700	$ -	$ -	$ -	$ -	$ -
Reimbursements	$ 542,542	$ 646,957	$ 518,000	$ 547,000	$ 518,000	$ 518,000	$ 518,000	$ 518,000	$ 518,000.00
Sales of Service	$ 1,735,995	$ 1,782,958	$ 1,537,700	$ 1,556,500	$ 1,537,700	$ 1,537,700	$ 1,537,700	$ 1,537,700	$ 1,537,700.00
Fines & Forfeitures	$ 480,510	$ 422,013	$ 539,680	$ 539,680	$ 567,938	$ 597,676	$ 628,971	$ 661,905	$ 696,562.72
Investment Earnings	$ 476	$ 187,033	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000.00
Misc. *	$ 828,219	$ 623,508	$ 330,609	$ 233,220	$ 330,000	$ 330,000	$ 330,000	$ 330,000	$ 330,000
Total Revenues	$ 11,968,349	$ 12,691,025	$ 13,061,333.92	$ 12,853,225.00	$ 13,385,551.18	$ 13,921,465.26	$ 14,484,582.10	$ 15,076,306.96	$ 15,698,119.39

001, 002, 003 Fund Expenditures	2022 Audited Actuals	2023 Audited Actuals	2024 Current Budget	2025 Proposed Budget	2026	2027	2028	2029	2030
Personnel Expense	$ 11,916,650	$ 13,133,935	$ 14,934,925	$ 14,653,572	$ 15,730,299	$ 16,886,142	$ 18,126,915	$ 19,458,859	$ 20,888,671.88
Building & Grounds Exp	$ 1,328,142	$ 1,366,612	$ 1,360,016	$ 1,226,299	$ 1,250,825	$ 1,275,841	$ 1,301,358	$ 1,327,385	$ 1,353,933.05
Vehicle Expense	$ 643,895	$ 599,819	$ 596,490	$ 536,680	$ 547,414	$ 558,362	$ 569,529	$ 580,920	$ 592,538.46
Supply Expense	$ 300,805	$ 430,944	$ 355,459	$ 379,010	$ 419,909	$ 465,220	$ 515,422	$ 571,040	$ 632,660.86
Operations Expense	$ 211,298	$ 317,574	$ 362,512	$ 386,668	$ 478,323	$ 591,703	$ 731,958	$ 905,459	$ 1,120,085.50
Professional Services	$ 357,143	$ 328,408	$ 355,165	$ 367,620	$ 372,042	$ 376,517	$ 381,046	$ 385,629	$ 390,267.67
Miscellaneous Expense	$ 362,537	$ 434,010	$ 403,125	$ 641,517	$ 794,914	$ 984,990	$ 1,220,516	$ 1,512,361	$ 1,873,989.37
Reimbursement	$ 66,194	$ 255,712	$ 5,000	$ -	$ -	$ -	$ -	$ -	$ -
Donation Expense	$ 90,000	$ 96,017	$ 96,017	$ 95,550	$ 96,017	$ 96,017	$ 96,017	$ 96,017	$ 98,001.09
Grant Expense	$ 31,395	$ 19,533	$ 33,700	$ 33,700	$ 37,603	$ 41,959	$ 46,818	$ 52,241	$ 58,291.86
Bond Expense	$ 989,437	$ 842,395	$ 1,000,773	$ 812,601	$ 1,454,406	$ 2,596,570	$ 3,701,765	$ 4,516,009	$ 4,292,271.19
Capital Assets	$ 2,030,448	$ 2,246,856	$ -	$ 2,748,000	$ -	$ -	$ -	$ -	$ -
Interest Expense	$ 99,507	$ 135,872	$ 139,790	$ 190,497	$ 308,893	$ 438,377	$ 580,917	$ 738,939	$ 925,404.49
Total Expenses	$ 18,427,451	$ 20,207,687	$ 19,642,973	$ 22,071,714	$ 21,490,644	$ 24,311,698	$ 27,272,262	$ 30,144,859	$ 32,226,115

001, 002, 003 Fund Other Financing Sources (Uses)	2022	2023	2024	2025	2026	2027	2028	2029	2030
Loan Proceeds for Public Safety	$ 822,779.00	$ -	$ -	$ 2,250,000.00	$ -	$ -	$ -	$ -	$ -
Transfers in	$ 13,239,328	$ 14,358,546	$ 14,677,400	$ 14,951,384	$ 15,576,407	$ 16,227,558	$ 16,905,929	$ 17,612,659	$ 18,348,932.71
Transfer out	$ (6,758,522)	$ (7,371,496)	$ (7,925,321)	$ (7,763,730)	$ (8,140,110)	$ (8,534,737)	$ (8,948,495)	$ (9,382,311)	$ (9,837,158.97)
Total Revenues	$ 7,303,585	$ 6,987,051	$ 6,752,079	$ 9,437,654	$ 7,436,297	$ 7,692,821	$ 7,957,435	$ 8,230,348	$ 8,511,774
Changes in fund balances	$ 844,483	$ (529,612)	$ 170,440	$ 219,165	$ (668,796)	$ (2,697,412)	$ (4,830,245)	$ (6,838,204)	$ (8,016,222)
Fund Balance - beginning	$ 12,164,159.00	$ 13,008,642	$ 13,008,642	$ 13,179,082	$ 13,398,247	$ 12,729,451	$ 10,032,039	$ 5,201,794	$ (1,636,411)
Fund Balance - ending	**$ 13,008,642**	**$ 12,479,030**	**$ 13,179,082**	**$ 13,398,247**	**$ 12,729,451**	**$ 10,032,039**	**$ 5,201,794**	**$ (1,636,411)**	**$ (9,652,633)**

Known Factors

2026 - New Fire Truck Payment Deferment Ends (4 months in 2026 $256,683.16, 12 months for 2027 & 2028 $770,049.48, 8 months in 2029 $513,366.32 (in bond expense until payment schedule received)

2025 Loan Proceeds - New Amendment 78 for $2 mil + matching capital assets

	Principal	Interest
2025	$ 407,386.66	$ 88,320.66
2026	$ 425,380.82	$ 70,326.50
2027	$ 444,169.79	$ 51,537.54
2028	$ 463,788.65	$ 31,918.67
2029	$ 484,274.08	$ 11,433.25

2022 Amend 78 for Police Training Facility, improvements to Tennis Court, and AC vehicle end March 1 - $194,849.64 per year ($146,137.23 in 2027)

2020 Police Tower Loan ends November 2024 - subtracted $421,020 from Bond Expense & $4,921 in Interest Expense

2023 Fire Note Payments for Fire Truck Loan beginning in 2023 end in September 2028 - $200,215.32 per year ($50,053.83 in 2026)

Forecast Pg 2

Forecast Pg 3

The use of Long Term Debt or Bonds is an essential item to many municipalities to allow them to fund larger more costly projects. Similar to individual financing a car, bonding allows city's to spread the expense of an item over the life of the item. In many cases city's assets like roads and water plants have thirty plus year life spans.

Amendment 62 to the Arkansas constitution limits City General Obligation Debt (GO) to a limit of less than 20% of that area's assessed property values. The City of Bryant has no long term (more than 5 years) GO Debt. Its debt on the following pages is tied to specific revenue sources such as sales tax, franchise fees or water and sewer rates.

The Enterprise Debt Issuances are Revenue Bond Debt. Prior to issuing enterprise fund bonds, an analysis of current revenues and expenses is conducted to determine the revenues required to support a bond issue.

TOTAL CITY DEBT PAYMENTS			
Year	Total Govt	Total Bus.	Total City
Original Par	42,585,000	25,293,810	67,878,810
2026	1,593,623	1,200,424	2,794,047
2027	1,690,435	1,442,937	3,133,372
2028	2,392,485	1,523,235	3,915,720
2029	2,389,010	1,535,677	3,924,687
2030	2,391,748	1,548,160	3,939,908
2031	2,392,623	1,555,470	3,948,092
2032	2,388,707	1,572,977	3,961,684
2033	2,391,923	1,585,143	3,977,065
2034	2,387,832	1,401,393	3,789,225
2035	2,390,301	683,504	3,073,805
2036	2,391,041	561,239	2,952,280
2037	2,394,198	316,580	2,710,778
2038	2,389,660	314,352	2,704,012
2039	2,388,269	81,956	2,470,225
2040	2,334,769	82,729	2,417,498
2041	1,149,660	83,516	1,233,176
2042	1,152,960	84,317	1,237,277
2043	1,149,960	85,132	1,235,092
2044	1,149,785	85,961	1,235,746
2045	1,152,195	86,805	1,239,000
2046	1,152,925	87,664	1,240,589
2047	1,151,975	81,127	1,233,102
2048	1,149,345	0	1,149,345
2049	1,149,930	0	1,149,930
2050	1,148,625	0	1,148,625
Total	45,813,982	16,000,297	61,814,279

Amendment 78 of the Arkansas constitution governs short term (less than 5 years) government borrowing and limits it to 5% of the assessed value of the property located within the City.

The limites for both Amendments 62 and 78 are reviewed each year in the Annual Audit in the Statistical section, debt capacity.

Governmental Debt									
Series	2016B			2016			2023		Total Govt
Type	Sales and Use Tax Bonds			Franchise Fee Rev Impro			Franchise Fee Rev		
	12/1/2016			3/31/2016			5/31/2023		
Original Par	21,080,000			10,625,000			10,880,000		42,585,000
Year	Annual Prin (12/1)	Interest Rate	Interest	Annual Prin (2/1)	Interest Rate	Interest	Principal	Interest	
2026		1.875%	444,306	395,000.00	2.500%	241,206.26	70,000	443,110.00	1,593,623
2027	95,000	3.50%	444,306	405,000.00	3.000%	230,193.76	75,000	440,935.00	1,690,435
2028	800,000	3.50%	440,981	420,000.00	3.000%	217,818.76	75,000	438,685.00	2,392,485
2029	825,000	3.75%	412,981	430,000.00	3.000%	205,068.76	80,000	435,960.00	2,389,010
2030	860,000	3.75%	382,044	445,000.00	3.000%	191,943.76	80,000	432,760.00	2,391,748
2031	890,000	4.00%	349,794	460,000.00	3.000%	178,368.76	85,000	429,460.00	2,392,623
2032	925,000	4.00%	314,194	475,000.00	3.375%	163,453.13	85,000	426,060.00	2,388,707
2033	965,000	4.00%	277,194	490,000.00	3.375%	147,168.75	90,000	422,560.00	2,391,923
2034	1,000,000	3.125%	238,594	505,000.00	3.375%	130,378.13	95,000	418,860.00	2,387,832
2035	1,030,000	3.125%	207,344	525,000.00	3.375%	112,996.88	100,000	414,960.00	2,390,301
2036	1,065,000	3.125%	175,156	540,000.00	3.375%	95,025.00	105,000	410,860.00	2,391,041
2037	1,100,000	3.125%	141,875	560,000.00	3.625%	75,762.50	110,000	406,560.00	2,394,198
2038	1,130,000	3.125%	107,500	580,000.00	3.625%	55,100.00	115,000	402,060.00	2,389,660
2039	1,165,000	3.125%	72,188	605,000.00	3.625%	33,621.88	115,000	397,460.00	2,388,269
2040	1,145,000	3.125%	35,781	625,000.00	3.625%	11,328.13	125,000	392,660.00	2,334,769
2041							775,000	374,660.00	1,149,660
2042							810,000	342,960.00	1,152,960
2043							840,000	309,960.00	1,149,960
2044							875,000	274,785.00	1,149,785
2045							915,000	237,195.00	1,152,195
2046							955,000	197,925.00	1,152,925
2047							995,000	156,975.00	1,151,975
2048							1,035,000	114,345.00	1,149,345
2049							1,080,000	69,930.00	1,149,930
2050							1,125,000	23,625.00	1,148,625
Total	12,995,000		4,044,238	7,460,000		2,089,434	10,810,000	8,415,310	45,813,982
Insurance	No			No			No		
Current Rating	A+			A			A		
Call Date	12/1/2026			8/1/2021			8/1/2028		
City Fund #	110-114, 187			185, 186		185,186	182, 183, 188		

Starting in 2021 Enterprise Rent Arrangements were made for the Police and Com Dev, Eng, Animal, Parks and Fire Fleets

* Approximately, so low because started new lease with Enterprise and delays happened due to COVID.

Multi Year or Amendment 78 Borrowing (Approx. total of both Principal and Interest)

Year	2021	2022	2023	2024	2025	2026	2027	2028	2029
PD Fleet 21	*50000	335952	335952	335952	374492	350085	127277		
PD Fleet 24					107783	108322	108323	108322	26127
IT Server 24					35,091	35,091	35,091	35,091	35,091
PD Training Fac 22	0	92,417	124,140	123,223	123,223	123,223	30,806	0	
Planning Fleet 24	0	12,600	12,950	0	50,130	50,130	50,130	50,130	50,130
Fire Land 24	0	0	0	0	70,182	70,182	70,182	70,182	70,182
Fire Truck 24	0	0	0	0	0	751,658	751,658	751,658	
Fire Trucks 18, 23	172,500	172,368	164,228	204,000	200,215	200,215	200,215	83,423	
Parks 18	67,000	67,032	11,172	0	0	0	0	0	
Parks 22	0	47,392	63,190	79,140	63,190	63,190	15,798	0	
Parks 24					250,649	250,649	250,649	250,649	250,649
Animal Van 22	0	5,450	8,460	8,437	8,437	8,437	2,109	0	
Animal 24					95,246	95,246	95,246	95,246	95,246
Totals	239,500	733,211	720,092	750,752	1,378,637	2,106,427	1,737,483	1,444,700	527,424

City of Bryant, AR 2026 Budget Book

Series	Business Type/Enterprise Debt														
Series	2017			2011			2012			2024		2024			Total Bus
Type	Water and Sewer Refunding			Water			Wastewater			Water		Wastewater			
	11/30/2017			10/15/2014			4/15/2015			11/8/2024		11/8/2024			
Original Par	5,245,000			6,500,000			8,500,000			3,548,810		1,500,000			25,293,810
Year	Annual Prin (12/1)	Interest Rate	Interest	Semi Annual (4/15, 10/15)	Interest and 1% Service Fee	Interest	Semi Annual (4/15, 10/15)	Interest and 1% Service Fee	Interest	Principal	1% Service Fee	Principal	Interest	1% Service Fee	Just Prin and Int
2026	155,000	2.75%	79,756	348,108	0.75	23,062	450,066	0.75	31,765	112,668	11,689				1,200,424
2027	160,000	2.75%	75,494	354,226	0.75	20,440	457,976	0.75	28,375	340,264	32,805	5,224	938	1,250	1,442,937
2028	165,000	3.00%	71,094	360,453	0.75	17,771	466,026	0.75	24,925	343,682	29,386	63,291	10,994	14,659	1,523,235
2029	170,000	3.00%	66,144	366,788	0.75	15,056	474,217	0.75	21,414	347,135	25,934	64,407	10,515	14,021	1,535,677
2030	175,000	3.125%	61,044	373,235	0.75	12,293	482,552	0.75	17,842	350,622	22,446	65,543	10,028	13,371	1,548,160
2031	175,000	3.125%	55,575	379,795	0.75	9,482	491,034	0.75	14,207	354,144	18,924	66,700	9,533	12,711	1,555,470
2032	185,000	3.25%	50,106	386,471	0.75	6,621	499,665	0.75	10,508	357,702	15,366	67,876	9,029	12,038	1,572,977
2033	190,000	3.25%	44,094	393,263	0.75	3,709	508,447	0.75	6,745	361,296	11,773	69,074	8,516	11,354	1,585,143
2034	200,000	3.50%	37,919	199,216	0.75	747	517,385	0.75	2,915	364,926	8,143	70,292	7,993	10,658	1,401,393
2035	205,000	3.50%	30,919							368,591	4,477	71,532	7,462	9,949	683,504
2036	210,000	3.625%	23,744							247,782	930	72,792	6,921	9,228	561,239
2037	220,000	3.625%	16,131									74,078	6,371	8,495	316,580
2038	225,000	3.625%	8,156									75,385	5,811	7,747	314,352
2039												76,715	5,241	6,988	81,956
2040												78,068	4,661	6,214	82,729
2041												79,446	4,070	5,427	83,516
2042												80,847	3,470	4,626	84,317
2043												82,273	2,859	3,811	85,132
2044												83,725	2,237	2,982	85,961
2045												85,202	1,604	2,138	86,805
2046												86,705	959	1,279	87,664
2047												80,823	304	405	81,127
Total	2,435,000		620,175	3,161,556		109,180	4,347,368		158,696	3,548,810	181,874	1,499,998	119,513	159,351	16,000,297
Insurance	No			No			No			No		No			
Current Rating	Not Rated			Not Rated			Not Rated			Not Rated		Not Rated			
Call Date	12/1/2022			10/15/2030			10/15/2030								
Vac Truck	2023	2024	2025	2026	2027	Total									
Wastewater	105,839	105,839	105,839	105,839	105,839	529,193									

HR, Personnel Overview

The City of Bryant uses the Job Evaluation and Salary Administration Program known as JESAP to evaluate its overall Personnel costs. This system is provided by an independent vendor named JER HR Group. During 2024 the individual the city and AML had worked with for more than ten years retired and sold the company to a national company called Trainery. The system had previously compared the City of Bryant with 12 of these data sources. For the last seven years with the budget process the most currently available JESAP study has been reviewed and accepted by Council as well. This year for the 2026 Budget Book we will be using an annual market study conducted by Compbuilder received 8/13/25 and listed as Exhibit 15. This Exhibit shows the City of Bryant at 8.78% below the Midpoint in salaries. Out of 218 positions listed it showed 17 under the minimum, 72 in the 1st Quartile, 99 in the 2nd Quartile, 27 in the 3rd Quartile, 3 in the 4th Quartile and zero over the max. In an attempt to remain competitive this budget includes up to a 3% possible merit based on evaluations. The hope is that this will allow the city of Bryant to remain competitive while we explore long term solutions to our market study needs.

Full Time Equivalent Budgeted Employees by Function/Program

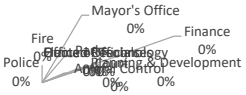
Function/Program		2022	2023	2024	2025	2026	New/ Proposed/ Change	Vacant or Frozen (Yellow)
General government	Staff Attorney	0	0	0	0		0	
	Elected Attorney	1	1	1	1		-1	
	Elected City clerk	1	1	0.5	0.5		-0.5	
	Mayor 's office	3	3	3	2		-2	
	Human resources	3	3	3	3		-3	
	Finance	5	5	5	4.5		-4.5	
	Office of Technology	2	2	2	2		-2	
	Engineering	4	5	5	0		0	
Code	Combined into one Dept	7	7	7	7		-7	
Planning	Com. Dev in 2022	0	0	0	0		0	
Animal Control		10	10	10	10.5		-10.5	
Court (includes the Judge who is paid by the County)		8	8	8	8		-8	
Parks	Admin	2	2	2	2		-2	
	Parks	16	16	16	9.5		-9.5	
	Recreation(Part Time 2021-2024)	10	10	10	17.5		-17.5	
Public Safety - Fire	Uniform	49	49	49	49		-49	
	Clerical	1	1	1	1		-1	
Public Safety - Police	0600 Sworn	43	43	44	43		-43	
	0620 Sworn(SRO)	8	8	8	9		-9	
	0610 was Dispatch, now civilian	12.5	10.5	7	7		-7	
	0600 was Civilian	2	2	3	0		0	
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)	13	14	17	20		-20	
	Stormwater (MS4)	3.5	4.5	4.5	4.5		-4.5	
	Street and drainage	13.5	17.5	17.5	18.5		-18.5	
Enterprise funds	Water	7	7	7	8		-8	
	Wastewater	21	20	20	23		-23	
Total		245.5	249.5	250.5	250.5	0	-250.5	0
SOURCE: HR		(B)	(C.)	(D)	(D)	(D)	(D)	(E.)

(A) from 2021 to 2022 a total of 19.5 positions were added, 8.5 of those were in Public Works and 11 in General Fund. Of the 11 in General Fund six were in the Police Dept and other other five were one in the Mayor's office, one in Com Dev (Grants), one in Finance (Purchasing), and 1 full time and 2 part time positions in Animal.

(B) from 2022 to 2023 a total of 4.5 positions were added, 3.5 of those were in Public Works and 1 was in General Fund, dept of Engineering
(C.) from 2023 to 2024 a total of 2 positions were removed from the budget, the City Clerk went from full time (1) to part time (.5) and the other 1.5 was removed from the Police Department.
(D) from 2024 to 2025 a total of seven (.5 Animal, 5 Eng, .5 Finance, 1 Mayor's) positions were unbudgeted in General Fund and one added in Parks. Additionally three were removed from the Police Department one was the Opioid grant funded position added in 2024 but not pursued and two were removed during the 911 consolidation process. 5 new positions were requested to be added in Public Works for 2025, one for Street/Storm Gen Manager, one for Water/WW General Manager and three in Wastewater.

(E.) Per a Council resolution in 2023 all General Fund funded positions are frozen after being vacated until approved again by Council except for Public Safety related positions.

Governmental Employee Count

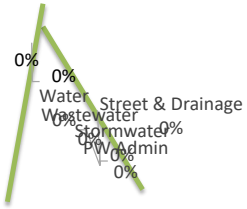




Employee Count by Fund

- Governmental
- Enterprise

Enterprise Funds Employee Count



City of Bryant, AR 2026

Budget Book

Education and Certification Pay Budgeted by Function/Program

Function/Program		Education	Certifications	Total
General government	City attorney	5,099		5,099
	Mayor 's office	6,749		6,749
	Human resources	2,400		2,400
	Finance	4,200	2,400	6,600
	City clerk	1,972		1,972
	Office of Technology	1,200		1,200
	Engineering	n/a	n/a	0
	Planning and Dev	4,200	6,300	10,500
Animal Control		600	4,560	5,160
Court (includes the Judge who is paid by the County)		1,200	2,160	3,360
Parks	400 Dept	3,600	2,100	5,700
	430 Dept	6,000	9,300	15,300
Public Safety - Fire		13,800	70,368	84,168
Public Safety - Police	600 Dept General	13,200	59,578	72,778
	610 Dept Admin	1,200	9,430	10,630
	620 Dept SRO	600	7,716	8,316
Public works				
	Stormwater (MS4)	600	10,650	11,250
	Street and drainage	600	37,650	38,250
Enterprise funds	Water	2,400	31,650	34,050
	Wastewater	2,400	54,750	57,150
SOURCE: HR Department				
	GF Totals	66,020	173,912	239,932
	PW Totals	6,000	134,700	140,700
	City Wide Totals	72,020	308,612	380,632

* Longevity is a one time payment on the first check of the month after the employee's start anniversary. Certification and Education Pay are monthly payments on the first check of the month.

One Page that shows the City Budget (Major funds only) by Number of Personnel					
Fund/Program	**Description**	**Notes**	**2025 FTE**	**2025 Projected Revenues**	**2025 Projected Expenses**
	Undesignated , SWB Allocation			8,979,440	(798,575)
General government/fund	Legal Services	Attorney	1		242,341
	Legislative Services	City Clerk, Council, Elections	0.5		93,876
	Community Support Services	Mayor, BGC Contracts	2		393,902
	Human resources services		3		310,351
	Accounting services	audit gf, sales tax	4.5		480,948
	Risk Management Services	IT related	2		595,905
	Planning Services		5	676,800	852,665
	Animal Control Services		10.5	708,452	969,425
	Municipal Court Services		8	743,420	743,181
Parks	Parks Maintenance		11	1,525,650	2,165,186
	Recreation Services		9	752,275	855,285
	Aquatics Services		9	213,600	318,933
Public Safety - Fire	Fire Suppression Services		49	4,333,338	6,071,690
	Fire Adminstration Services		1		
Public Safety - Police	Police Sworn Officers		43	1,727,635	5,521,510
	Police School Resource Officers		9	386,000	773,542
	Police - Civilian Personnel		7		485,317
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)		20		
	Stormwater Services		4.5	324,800	636,686
	Street services		18.5	4,210,360	3,570,957
Enterprise funds	Water distribution services		8	5,418,285	5,452,695
	Wastewater treatment		23	6,963,175	6,988,525
Total			248.5	36,963,230	36,724,345

City of Bryant, AR 2026 Budget Book

Function/Program	Performance Measure	2022	2023	2024	2025	
Focus Area - Smart Growth						
City attorney	# of Contracts Reviewed	17	27	43		
	Verdicts Received/Cases Presided	7,526	7,707	7,912		
Mayor 's office	# of Meetings Presided over	24	28	20		
	Social Media (Facebook and Instagram Combined)					
	Engagement (Likes, Shares, Comments Combined) (	8,016	5,500	11,500		
	Followers (E)	4,100	4,500	5,200		
	Reach (How many people's feed it showed up on) (E)	61,222	68,645	174,000		
	Website					
	Page Views (viewed internal pages in addition to hom	340,000	421,048	394,383		
	Total Users (E)	125,000	166,291	163,431		
	Returning Users (visited the website more than once)	23,000	4,214	27,119		
	Open Rate (how many people open our emails on average)			45.50%		
Human resources	# of Intakes Processed	62	61	50		
	# of Exits Processed	43	56	36		
COVID increased need	Wellness Fair/Clinics/On Boarding	6	3	3		
	New Hire Orientations	60+	35+	35+		
	# of employees retained 5+ years	113	115	123		
Finance	# of Purchase Orders Processed	8736	6382	6195		
	Audit Submissions Timely (goal is June)	Yes, Aug	Yes, Nov.	Yes, July		
	Budget Book Award Received	Yes	Yes	Yes		
City clerk	# of Resolutions Processed	40	35	59		
	# of Ordinances Processed	36	34	27		
Office of Technology	# of Computer Deployed	8	4	10		
	# of Laptops Deployed	21	5	11		
Engineering	# of Projects Reviewed	54	28 (G)	25		
	# of Prelim Plans/Plats Reviewed	109	148 (G)	89		
Community Developmen	# of Business Licenses Issued	(C.)	679 (F)	738		
	# of New residential Permits	86	96 (F)	84		
	# of New commercial Permits	19	11 (F)	10		
Focus Area - Public Safety						
Animal Control	# of Animals Impounded	1032	1053	1066	537	Thru Aug 2025
	# of Animals Reclaimed	206	185	186	80	
	# of Animals Adopted	348	261	285	163	
	# of Other Live Release	137	273	364	188	
	# of Pet Registrations	286	610	288	0	
	# of Officer Activities	7663	6783	7053	4977	
	# of Special Events Held/Attended	16	16	50		
	# of Citations Issued	429	726	370	273	
	# of Traps Set	449	1052	256	402	
	# of Spay/Neuter Vouchers	15	27	70		
	# of Social Media Followers (new metric in 2024)			20418	17504	
Courts	# of Cases Filed	8633	8986	11164		
	# of Dismissals	306	503	450		
	# of Guilty Pleas	2739	2409	2998		
	# of Bond Forfeits	155	140	136		
	# of Nol Prossed	2530	2987	4181		
	# of Finding Entered	1501	1340	2807		
	# of Other	295	328	292		
	# of Cases Closed (Sum of Others)	7526	7707	10864		
Public Safety - Fire	ISO Rating of a Class I, Reviewed and awarded every four years last reviewed in 2021	Yes	Yes	Yes		
	# of Community Outreach Programs - Fire Fest, newsletters and School Outreach	3	3	3		
*available by station	# of calls for Fire	150	145	121		
*available by station	# of Calls for Medical	2374	2174	2433		
*available by station	# of Calls for Other Items	1148	1181	921		
Public Safety - Police	# of calls for service	30268	25173	34266	24080	thru July 2025
	Other Calls	13640	15270	18159	9682	
	Accident Calls	1382	1416	1504	876	
	Business Alarms	809	797	698	470	
	Residential Alarms	346	257	267	181	
	Breaking and Entering	180	165	114	39	
	Shoplifting	288	195	192	95	
	911 Hang Up Calls	641	1457	929	716	
	Extra Patrols	10381	5616	12403	12021	
	# of Social Media Followers	30500	39500	46000	to get later	
PW Customer Service and Pumps&Controls	# of Bills Processed	112245	101677	116348		
	# of Late Notices	19525	19944	23054		
	# of new acts processed	1825	985	713		

	# of Work Orders Completed	6897	12667	6600	
PW Water (A) (D)	Unaccounted for Water Loss Avg	14%	14%	15%	
PW Wastewater	Linear Feet of Pipe Bursting	2690 in house	2354 in house	5526 in house	
	Linear Feet of Open cuts	2025	300	251	
	# of Manhole rehabs/replacements	3	5	6	
Focus Area - Connectivity					
PW Street and drainage	# of miles paved	4	5621 tons (H)	0	
	# of Sidewalk repairs (linear feet)	60	55	550	
	Linear feet of culvert installs	645	640	480	
	Linear feet of swale rehabs	1490	1900	1400	
PW Stormwater (MS4)	# of Outreach events	3	4	4	(B)
	Focus Area - Health and Quality of Life	**2022**	**2023**	**2024**	
Parks	# of Youth Participants	3759	3864	3731	
	# of Swim Lessons Provided	5187	6165	5943	
	# of Youth Sports Tournaments	42	44	45	

(A) Note that Water and Wastewater also play a large role in the Health and Quality of Life Focus Area.
(B) Includes Fall Fest, Business License Letters, Hwy Billboard, and coloring book giveaways to 600 kids
(C.) Unavailable currently due to mid software conversion.
(D) The reduction in Unaccounted for Water in 2022 was due to efficiencies created with the water crew and distribution system of locating leaks in the main lines and repairing quickly.
(E) Began collecting data for this metric in 2022, Instagram added in 2024
(F) Due to a software conversion, permits were most likely misclassified in the system at the beginning of the year.
(G) The City Engineer left in the 3rd Quarter and Joe Henry from the Engineering Department supplied that last quarter of data.
(H) Measurement changed from linear feet to tons in 2023 due to shifting costs of asphalt

Governmental Funds

The City has two major Governmental Funds - the General Fund and the Street Fund. The General Fund includes the Sales Tax Fund 002, the Franchise Fee Tax Fund 003, and the Electronic Tax Fund 010 when it is shown in the audited financial statements. However, so that the individual budgeted lines can be viewed by Council those funds are broken out in this budget book and shown under the Non Major Governmental Funds section. General Fund includes Administration Department, Office of Technology (IT), Community Development, Animal Control, Courts, Parks and Recreation Department, Fire Department, and the Police Department. Administration includes the Mayor, City Clerk, Office of Technology, Human Resources, and Finance whose department code is 0100 and the IT with department code 0110. Community Development's department code is 0120. Animal Control is department 0200. The Court system is shown in department 0300. However, note that the Judge is elected and half of the Courts costs are borne by the city and half by the county.

Parks and Recreation is shown by park in the following departments 0400 for Parks General, 0410 for Mills Park, 0420 for Midland Park, 0430 for Bishop Park and Center, 0440 for Alcoa Park and 0450 for Ashley Park. The city has a few more small parks but the expenses associated with these are shown under Parks General 0400. The Fire Department is in the General fund under 0500 and the reciprocal agreement the City has with Springhill Fire District is shown under department 0510. The Police Department is shown under Departments 0600 for General Patrol and Administration of PD, 0610 for the department that shows the costs and revenues associated with non-uniformed civilian employees, 0620 for the department that shows the costs and revenues associated with the School Resource Officer Program that is has its costs split between the City of Bryant and the Bryant School District, and the K9 unit costs are shown under department 0630. The General Fund accounts for all the City's financial resources of the general government except those required to be accounted for in another fund.

The Street Fund is 080 and is a special revenue fund used to account for all activities associated with maintaining and constructing streets. Arkansas statutes that provide funding for street and drainage projects require that these activities be accounted for separately. The Street Fund is financed by state turnback funds and a portion of a state wide 1/2 cent sales tax and 30% of the 1% Designated Tax.

While Street is a Governmental Fund it is managed under the Public Works Director with all the Enterprise Funds.

Other Governmental Funds are shown together and listed in this document as Non Major. These Non Major Funds include some Special Revenue, Debt and a Construction Fund.

City of Bryant, AR 2026
Budget Book
Mayor at City Hall - 210 SW 3rd St.

Chris Treat was voted into office at the primary election on March 5, 2024.



The Mayor's office is responsible for overseeing departments and executing policies, including:

Assuring that all City services are delivered to the citizens of Bryant in an effective, efficient, and equitable manner and in compliance with City Council policy
Overseeing long-range planning and improvement of departmental management and service delivery
Serving as a catalyst for developing community-wide goals and mobilizing the resources to attain them
Serving as the primary outreach arm of the City government to other cities the business community, and other government agencies.

2025 ACCOMPLISHMENTS
Began implementing the 2025-2026 strategic plan adopted by the council.
Adopted new water and wastewater rates in accordance with state law.
Lowered the infrastructure fee by $5.00.
The Municipal Funding Committee successfully initiated a conversation that provided helpful funding insights to the City Council.
Built strong partnerships with the County and neighboring Cities.
Strengthened communication and partnerships with Greater Bryant Chamber and local businesses.

2026 GOALS
Continue to strengthen communication between the city administration, council, and residents.
Continue to collaborate with the Chamber of Commerce to attract new business and industry to Bryant.
Lead the "Bryant 2050: Building Today for a Better Tomorrow" community engagement effort.
Continue to improve the city's water and wastewater infrastructure.
Work with Saline County and Benton to pursue grant opportunities for the Springhill Road widening project.
Continue to ensure public safety through continuous improvements in the police and fire departments.
Work with the Storm Water Department to create a basin management plan.
Use the new cash reserve policy to implement the new city-wide Capital Improvement plan, ensuring long-term improvements for all departmental needs.

In addition to all the department heads reporting directly to the Mayor two other positions do as well, the Mayor's Assistant/Legal Assistant and Maintenance for City Hall.

Communications Coordinator/Mayor's Assistant, Jordan Reynolds

	2022	2023	2024	2025	2026
FT Employees	3	3	3	2	

Elected City Clerk at City Hall - 210 SW 3rd St.

Elected City Clerk, Mark Smith

Terms 2023 to 2026



The City Clerk is an elected official, who like the Mayor and Council, works for the citizens.

Mission Statement: To ensure the City's legislative processes are open and transparent by providing a bridge between citizens and government through the dissemination of information, and to ensure the preservation, access and integrity of records required to be stored for legal and business purposes.

The Clerk's office provides staff support for the City Council, preparing and maintaining the Council meeting minutes and maintaining public access of the Ordinance Manuals. The City Clerk is responsible for recording and publicizing the proceedings of the meetings, preparing the council approved ordinances and resolutions which are numbered, signed by the mayor and attested by the clerk and sealed. The Clerk is the legal custodian of the city's official records and city seal.



It is also the duty of the City Clerk to receive, file, and retain the Code of Ethics and Financial Disclosure Statements from appointed municipal commissioners and elected officials, including the mayor, aldermen, clerk, treasurer, city attorney, and municipal judge and to work in cooperation with the Saline County Election Commission to prepare for City Elections. The term of office for the City Clerk is four years.

Elected City Attorney at City Hall - 210 SW 3rd St.

Ashley Clancy

Mission Statement: It is the mission of the City Attorney's Office to provide sound legal advice to the Mayor, City Council, City Departments, Commissions and Committees. It is also our mission to initiate and defend legal actions on behalf of the City, which may include City employment and personnel matters, condemnations, property issues, zoning issues, contract and lease disputes, and other causes of action in both State and Federal Courts.

Additionally, it is the mission of this office to prosecute in the criminal division of Bryant District Court misdemeanor offenses, traffic law and ordinance violations which occur within the city Limits in a thorough, efficacious, and equitable manner and to assist the authorized and assigned departments in the enforcement of laws and the protection of the health, safety, and welfare of the citizens of the City of Bryant.

Goals

1. To promote integrity in all facets of work and professional conduct.
2. To serve our community with competent professional legal representation.
3. To treat all persons with a professional, respectful and compassionate manner.
4. To be accountable for ensuring the policies of the office and the needs of the community are served.
5. To be open and forthright in our communications with all parties involved in any city legal related issues.

Legal Advice to the Public

The City Attorney is the attorney for the City of Bryant as represented by the elected Mayor and Council Members. Because of that relationship, the office cannot represent or provide legal advice to the public, individual citizens or private organizations.

The Human Resources Department at City Hall

HR Manager
Alisha Runnells



Human Resources Director
Charlotte Rue

HR Coordinator
Gracie Buchanan

Charlotte started at the City in Oct of 2015.

Mission Statement: The City of Bryant Human Resources Department is committed to providing all of our employees a stable and safe work environment with equal opportunity for learning, professional and personal growth. We strive to support our City's mission through the development of programs designed to help us recruit and retain the best of the best to serve our City. Through effective and consistent HR processes we are able to provide essential services to our employees.

2025 Accomplishments:
1. Successfully onboarded 51 full-time and part-time employees.
2. Navigated company merge from DBCompensation to Trainery (compensation study software)
3. Continued to build out HR modules in the Tyler System.
4. Updated multiple job descriptions and policies across varying departments

2026 Goals:
1. Continue to update policies in order to remain in compliance with local and federal laws.
2. Continue to grow recruitment efforts in order to find top candidates for the City.
3. Continue to work on compensation and benefit studies in an effort to keep the City competitive
4. Continue to work on document retention and destruction program for HR.

	2022	2023	2024	2025	2026
FT Employees	3	3	3	3	3

No Change

The Finance Department at City Hall



Finance Director, Joy Black, shown to the left, joined the City of Bryant in August of 2014

Accounting Manager, Crystal Winkler

Accounts Payable Technician, Tabatha Koder

Purchasing Manager, Nichole Manley

Mission Statement: In the spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear and complete information to other city departments, the Council, and the community.

2025 Accomplishments:
1. Completion of the 2024 Audit, submitted to Council at the July 2025 Council meeting. (sent to GFOA in June)
2. For the 8th year in a row obtained the GFOA Budget Book Award (Budget Years 2018-2025)
3. Continued to adhere to the Record Retention and Destruction Policy and assist other depts to do so as well
4. Continued to train and put procedures in place to have back ups in the Finance Department for key functions.
5. Assisted on roll out of the new Reserve Policy via Council Report presentation (Draft), etc.

2026 Goals:
1. Complete the 2025 Audit on or before June 30th of 2026.
2. For the 9th year in a row obtain the GFOA Budget Book Award.
3. Continue to explore aligning the funding for fleet vehicles across the city.
4. Continue to support the personnel in continuing their accounting and department education goals, including obtaining certificates.
5. Continue to work with the Department Heads on 5 year plans for Capital and Operations.
6. Continue to work with the City Depts to build out the duties of the Purchasing Manager Position.
7. Assist the Mayor and Depts in working through changes to a new Reserve Policy

	2022	2023	2024	2025	2026
FT Employees	4	5	5	4.5	4

* 5 positions were budgeted and approved but never filled. In 2024 the dept promoted from within and reduced down to 4.5 budgeted but only 4 are currently filled. In 2025 it was determined with the synergy gained from the General Ledger Software conversion only four were needed currently so only 4 positions were budgeted in 2026

Information Technology (IT) Department

- at City Hall

IT Director, this position was vacated in May of 2025 and replaced with a 3 year contract with Pinnacle IT	IT Support Technician, Phillip Plouch

Mission Statement: The City of Bryant Information Technology Department is committed to providing timely technical support for all departments in the city. We are responsible for maintaining, updating, and growing the City's network, as well as keeping it secure. We assist all departments with finding technical solutions that fit their needs, and strive to keep up with the ever-changing technology advances.

2025 Accomplishments:
1. replaced or upgraded all Windows 10 Domain Computers
2. Replaced all Dell Switches with Meraki Switches
3. Assisted with Police Spillman Server Update
4. Provided help desk support to employees
5. Added new security cameras to the Wastewater Treatment Plant
6. Implemented new Antivirus and Spam filtering
7. Deployed a new Firewall to handle city internet traffic
8. Recycled old computers and IT hardware with ESCO Recyling

2026 Goals:
1. Replace server stack at Public Safety with VX Rail System (funded in this 2026 budget?)
2. Upgrade or replace recording equipment in the Courtroom (where funded? In part Courts part City?)
3. Replace computers that have reached end of life (funded in all depts except PD (too many at once))
4. Security Risk assessment with Pinnacle IT (waiting on quote for additional cost?)
5. Perform Cybersecurity tests with Pinnacle IT (waiting on additional cost estimate to budget)
6. Transition to .gov domain to follow state statute requirements (waiting on additional funding quote to budget)
7. Provide help desk support to employees
8. Discuss a possible transtion to Microsoft 365

	2022	2023	2024	2025	2026
FT Employees	2	2	2	2	1

Fund/Program	Description	Notes	2025 FTE	# of Desktops	# of Laptops	# of Other Type of Devices **	# of Desk Phones /faxes	# of Cell Phones/ Devices
General government/fund	Legal Services	Attorney	1	1	0	0	1	1
	Legislative Services	City Clerk, Council, Elections	0.5	1	0	0	1	0
	Community Support Services	Mayor, BGC Contracts	2	5		4	5	8
	Human resources services		3	3	0	0	7	1
	Accounting services	audit gf, sales tax	4	6	1	0	5	4
	Risk Management Services	IT related	1	3			1	1
	Planning Services		5	7	0	0	7	6
	Animal Control Services		10.5	10			13	6
	Municipal Court Services		8	NA*	NA*	NA*	15	0
Parks	Parks		29	14	0	2	26	10
Public Safety - Fire	Fire		50	14	0	0	38	32
Public Safety - Police	Police		50	77	0	12	27	100
	Police School Resource Officers		9	0	6	0	0	
Public works	Admin (includes Customer Service 3 and Pumps&Controls 4)		20	12			21	57
	Stormwater Services		4.5	2			0	
	Street services		18.5	6			0	
Enterprise funds	Water distribution services		8	3			0	
	Wastewater treatment		23	5			0	
Total			247	169	7	18	167	226

Administration					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E68	Donation Expense				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -
	Revenues - Expenses	$ -	$ -	$ -	$ -

The Planning Department

at City Hall

Records and Permits Secretary, Jason Rowton

Code Enforcement Officer, Joe Thomas

Grants Coordinator, Rebecca Kidder

Code Enforcement Officer, Allen Carver

Code Enforcement Officer, Ethan Godwin

Assistant Director Colton Leonard



Mission Statement: Plans, guides, and manages growth and development to maintain a safe, sustainable, and well designed city for current and future residents.

Director effective 6/17/24
Ted Taylor

2025 Accomplishments:
1. Actively Engaging in an Updated City-wide Comprehensive Growth Plan with Land Use determination.
2. Successfully acquired over $2.26 Million in grants for four separate departments.
3. Reviewed and oversaw submittals of subdivisions that represent future growth of potential 500 homes.
4. Participated in commissioning the final section of Bryant Parkway, opening a corridor of commercial and residential growth.
5. Provided vital support for multiple departments in achieving their goals.

2026 Goals:
1. Complete the Comprehensive Growth Plan with Land Use determination.
2. Analyze current growth related legislation to determine best fit for Bryant.
3. Work with surrounding government agencies to develop plans for adjacent unincorporated developable areas.
4. Continuing applying for and seeking new grant opportunities.
5. Explore avenues for developing an Emergency Management Plan and seek related available funding.
6. Optimize our community development software to continue to improve our processes.
7. Identify shortfalls in City codes and ordinances to work towards improving our community.

	2022	2023	2024	2025	2026
FT Employees	7	7	7	7	8

Planning					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E68	Donation Expense				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -
	Revenues - Expenses	$ -	$ -	$ -	$ -

Parks and Recreation Department

Parks Director Keith Cox since 2024 (shown right)



Assistant Director - Matt Martin

Center Superintendent Ebonee Scott	Aquatics Superintendent Kristin Robinson	Parks Superintendent Dale Sanford	Community Outreach and Engagement Coordinator Cassie Henry-Saorrono
Program Coordinator Hunter Bolin	Aquatics Coordinator Compassion Moomey	Foreman: David McCorkel Evan Jacobs	
Parks Staff: Tracy Butler Hannah Abdullah	Lifeguards at Mills and Bishop Seasonal Part Time Positions	Parks Labor Kevin Smith John Stuckey Nathan West Jason Sykes Ian Alvarez Nathan Berry	Note: $354,125 is budgeted for Part Time Payroll in this approved budget, at $15.00 an hour it approximates 11 FTE Positions.

Bishop Center Part Time Staff

Parks Labor Part Time, Typically 2

The Parks Committee meets once a month on the second Tuesday of the month at 6:00pm in the Bishop Park Conference Room.

2025 Accomplishments:
1. Replaced dehumidification system and installed HVLS fans in Bishop Aquatic Center to improve air quality and comfort.
2. Completed multiple necessary maintenance repairs to Bryant Youth Association facilities, including playground resurfacing.
3. Hosted the Cal Ripken State baseball tournament for all divisions, the first time all were held in one location.
4. Increased active internal programming by 80%, and more than doubled the number of programs offered.

2026 Goals:
1. Install lighting for Bishop Park sidewalks and parking lots (currently no funding source, a grant has been applied for)
2. Construct trail connecting Mills Park and Alcoa 40 Park and overlay Mills Park Trails (Grant funded but requires a match)
3. Begin Mills Park upgrades per Master Plan (currently no funding source)
4. Continue to expand internal programming.

	2022	2023	2024	2025	2026	
FTE Employees	28	28	28	29	29	no change

Parks

Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E68	Donation Expense				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -
	Revenues - Expenses	$ -	$ -	$ -	$ -

Animal Control and Adoption Center

- located at 25700 Interstate 30

Sr. Animal Control Officer, Jessie Vowell	Shelter Manager, Rebecca Bennett	Animal Control Director, Tricia Power
Animal Control Officers Logan Milks Vacant (3 as of 9/10/25)	Animal Control Techs Hailey Rimmer Colleen Warford Torin Phillips	Volunteers Include: In-Home Pet Fosterers, In Shelter & Event Assistance



3 Temporary Part Time Animal Care Assistants (Summer)

The mission of Bryant Animal Control and Adoption Center is to provide compassionate, timely and effective response to domestic animal situations in order to ensure the safety of all citizens and animals through the consistent enforcement of state and local laws relating to the humane treatment, control of domestic animals, support and secure the human-animal bond.

2025 Achievements:

1. Social Media (Meta) reach surpassed 2 million.
2. Sucessfully implemented several intake diversion programs which cut our animal intakes almost in half, allowing us to officially become No-Kill in August f 2025.
3. Sucessfully completed 3 month- long challenges offered by Best Friends Animal Society, which led to us winning multiple grants through Best Friends, expanded the volunteer program implementing new programs such as the long term fostering, regular Doggy Day Out, in shelter volunteering and internships.
4. Implemented the Community Cat Program, intended to reduce feral populations, while improving lifesaving efforts for cats - there is still a ways to go to streamline the program, but it is off to a great start.
5. Focused efforts to remove barriers to adoption and expanded reclaim efforts - by empowering officers and staff to recognize when a pet owner needs asistance instead of always defaulting to enforcement.
6. Replaced all ACO vehicles with new units and purchased a horse trailer. The adoption trailer has been ordered, and is scheduled to be delivered in early 2026. (all paid with Amend 78 over 5 years)
7. Explored and utilized ways to encourage community interest and involvement in the shelter - we created a volunteer position of Shelter Advocate, which is a role for individuals who are social media savvy to share stories of pets in need in order to increase reclaims, pet adoptions, and donations.

2026 Goals:

1. Explore and utilize other avenues of taking a proactive role in pet ownership education.
2. Secure a company to evaluate our needs and develope a plan to either remodel our current shelter facility, build a new facility at our current location, or build a new shelter in a new location.
3. Continue to offer advice and assistance to Saline County and surrounding jurisdictions in regard to animal services/control.
4. Review and update internal protocols as needed in order to provide the best service to our community and the animals in our care.

	2021	2022	2023	2024	2025
FT Employees	6	10	10	10	10

Animal Control					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	202 5Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E68	Donation Expense				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -

Revenues - Expenses	$ -	$ -	$ -	$ -

City of Bryant, AR 2026
Budget Book



Judge Stephanie Casady

at City Hall 208 SW 3rd Street

Mission: To serve the people by efficient and accessible administration of justice for all, to treat everyone with integrity, fairness and respect.

Executive Assistant to the Judge Debora Duncan

Deputy Court Clerks:
Michaele Tanon
Debra Styles
Rebekah Brown

Trial Coordinator Jackie Lindsey

District Court Clerk Lindsey Dinwiddie

Ancillary District Court Clerk Melanie Smith

In Arkansas, district courts were formerly known as municipal courts before the passage of Amendment 80 to the Arkansas Constitution in 2000. Act 3 and Act 627 of 2009 created 25 pilot district judgeships in the state, two of which are in Saline County. The Saline County District Courts exercise countywide jurisdiction over misdemeanor criminal cases, preliminary felony cases, and in certain types of civil cases in matters of less than $25,000. There are no jury trials in district court. In a district court trial, the judge makes both findings of fact and rulings of law.

A small claims division of the Saline County District Court is administered by the Bryant Department and presided over by Judge Casady of the Bryant Department. This small claims division provides the citizens of Saline County a forum in which citizens may represent themselves to resolve minor civil matters. No attorneys may take part in litigation in the small claims division.

	2022	2023	2024	2025	2026	No change
FT Employees	8	8	8	8	8	

City of Bryant, AR 2026
Budget Book
Courts

Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E68	Donation Expense				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -

Highlighted in Green above is the difference from the new County Jail Contract for $143K.

Revenues - Expenses	$ -	$ -	$ -	$ -

Fire Department



Chief Brandon Futch, shown to the left
Promoted from Assistant Chief to Chief in 2024. Chief Futch has been with Bryant FD since 2002.



Assistant Chief Tommy Hammond, Promoted from Fire Marshal Battalion Chief to Assistant Chief in 2024.

	Executive Assistant Cindy Bell		Fire Marshal Battalion Chief David Slack
Battalion Chief A Brian Watson	Battalion Chief B P.J. Cristler	Battalion C Mike McFarland	Assistant Fire Marshal TBD
Captain (4)	Captain (4)	Captain (4)	Training Officer (Battalion Chief Rank) Randy Harmon
Engineer (5)	Engineer (5)	Engineer (5)	
Firefighters (5)	Firefighters (5)	Firefighters (5)	

Mission:
*Reduce and prevent the loss of life and property damage through adequate, efficient, and timely response
*Continue to strive for excellence by providing the highest quality of customer service through continued training and education
*Provide timely and effective life and fire safety education throughout our community and schools
*Adapt to the ever changing needs of our community
*Adequately plan and have a vision for progressive growth of our Fire Department within the community

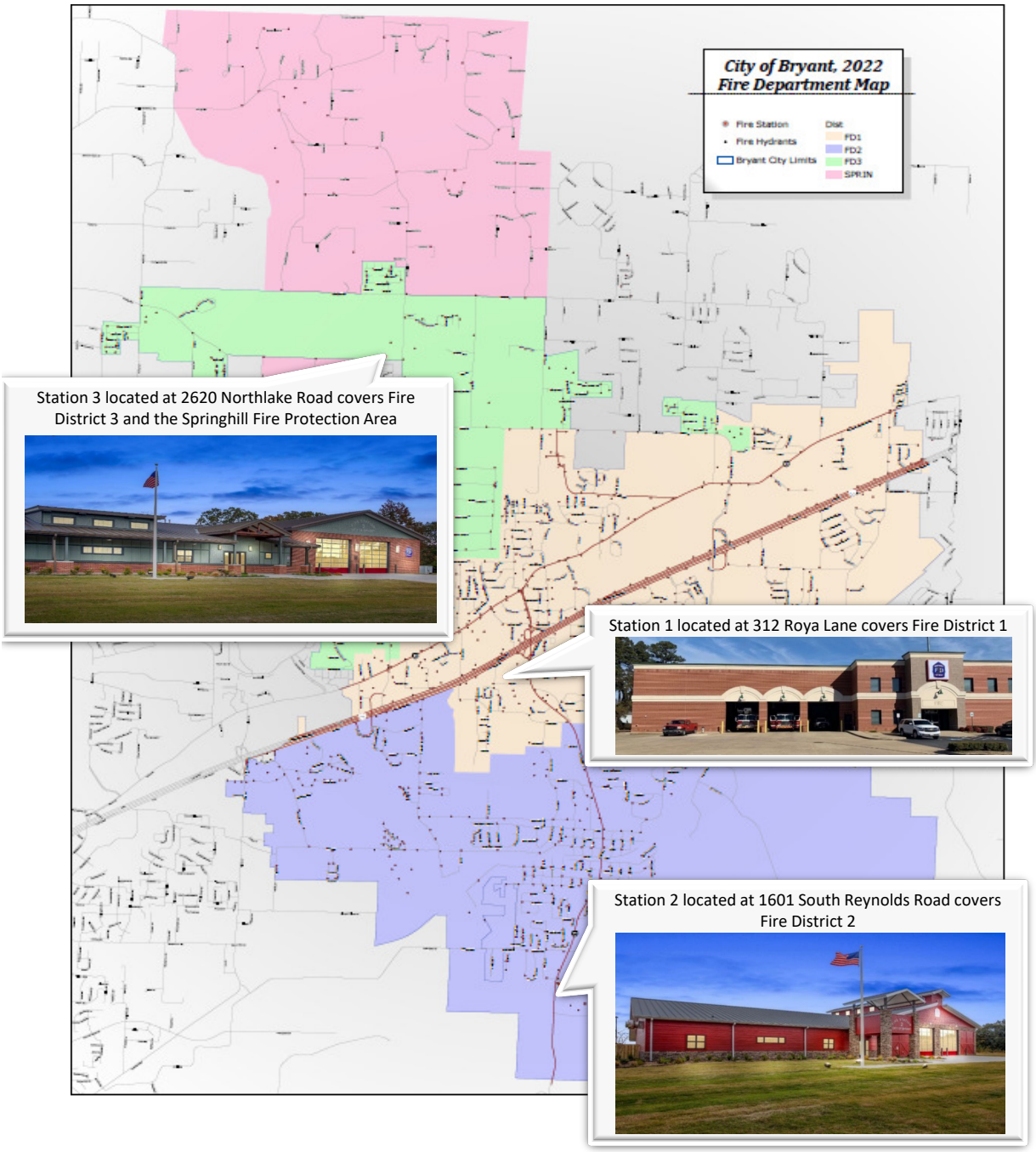
2025 Accomplishments:
1. Maintained ISO Rating of a 1
2. Finalized the Design Process for the 2024 Rosenbaur 101' King Cobra Aerial
3. Administered Promotional Exams for 3 different ranks that resulted in the promotions for 6 of our personnel
4. Participated in a county wide Rescue Task Force training to better prepare our personnel for potential active shooter responses
5. Transitioned from our obsolete emergency reporting software to our new reporting software, ESO
6. Purchased the needed Equipment for the New Aerial Apparatus

2026 Goals:
1. Maintain ISO rating of 1
2. Upgrade some of the HVAC Units at the Central Fire Station
3. Hire an Assistant Fire Marshal(Captain)
4. Continue to improve the condition of our Apparatus fleet with the use of our in-house maintenance program
5. Continue to improve our training and hydrant testing programs which will help to solidify our ISO Class 1 rating for future ISO Evaluations
6. Transition from the outdated National System(NFIRS) to the new national reporting system(NERIS).
7. Continue to plan for the addition of Bryant Fire Department Station #4
8. Upgrade some of the furniture and bedding in Firefighter's Living/Sleep Quarters
9. Take Delivery of the New Aerial Apparatus and Place it into Service

Fire Stations are located at:
Fire Station 1 at 312 Roya Lane
Fire Station 2 at 1601 S. Reynolds
Fire Station 3 at 2620 Northlake

	2022	2023	2024	2025	2026
FT Employees	50	50	50	50	51

City of Bryant Fire Stations



Station 3 located at 2620 Northlake Road covers Fire District 3 and the Springhill Fire Protection Area

Station 1 located at 312 Roya Lane covers Fire District 1

Station 2 located at 1601 South Reynolds Road covers Fire District 2

Fire					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R68	Donation Revenue				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2025 Requested	2024 Budget	2024 Estimated	2023 Actuals
E01	Personnel Expense	$ 5,239,976	$ 5,034,162	$ 4,563,848	$ 4,339,000
E10	Building & Grounds Exp	$ 191,415	$ 203,808	$ 200,109	$ 203,312
E20	Vehicle Expense	$ 164,677	$ 144,311	$ 132,291	$ 146,659
E30	Supply Expense	$ 169,300	$ 185,077	$ 167,287	$ 235,763
E40	Operations Expense	$ 16,000	$ 14,000	$ 11,868	$ 12,653
E55	Professional Services	$ 1,000	$ 1,000	$ 375	$ 1,117
E60	Miscellaneous Expense	$ 25,000	$ 10,900	$ 4,375	$ 26,849
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 228,746	$ 174,000	$ 173,369	$ 114,287
E80	Capital Assets	$ -	$ 254,375	$ 371,160	$ 11,115
E85	Interest Expense	$ 35,576	$ 30,000	$ 26,846	$ 49,121
	Totals	$ 6,071,690	$ 6,051,633	$ 5,651,528	$ 5,139,876

Revenues - Expenses	$ (6,071,690)	$ (6,051,633)	$ (5,651,528)	$ (5,139,876)

Note highlighted above is a large difference due to $150K of Turn out gear being bought in 2023.

48/96 hour schedule would be based on 2920 hrs per year. Training Officer and Fire Marshal are 40 hour per week positions based on 2080 hrs per year & 0 hrs of normally scheduled Overtime. Newly hired employees will start at either the certified or uncertified Firefighter position . To start at the certified Firefighter position the newly hired Firefighters must have IFSAC Firefighter I & II Certifications. Anytime an employee changes job positions they will start at 1st position for that Job Classification. An employee that maxes out in a position will be paid an annual bonus in the amount of $50.00 per year starting the year after the employee maxes out in that position with a maximum bonus of $1000.00.

City of Bryant, AR 2026
Budget Book
Police Department - station at 312 Roya Lane



Police Chief Carl Minden Serving Since 2019



Asst. Chief JW Plouch Serving Since 1998

	Admin. CAPT P. Tarvin	Support CAPT J. Payte		Patrol CAPT N. Johnston
PSU SGT	Training SGT	CID LT	SRO LT (1 K9)	PTL LT X 4 (1 K9)
PIO/Com Relations SGT	Warrants OFC	CID SGT	SRO SGT	PTL SGT X 4 (1 K9)
RES OFC X 15 (unpaid)	Office Manager	OFC X 4	SRO OFC X 7 (1K9)	PTL OFC X 20 (2 K9)
Administrative Assistant	Records Clerk Warrants X 4	Evidence/Property Tech		

Mission Statement: The mission of the Bryant Police Department is to work in harmony with all citizens of the community to create a safe and secure environment and to improve the quality of life for our residents with an emphasis on equality, fairness, integrity and professionalism.

2025 Accomplishments:
1. Purchased a new drone to upgrade the current aging drone fleet.
2. Purchased building on Roya Lane for Training Annex (from Gen Fund savings).
3. Purchased new rifles and body armor for SWAT team members to replace aged out items.
4. Upgraded the department's sky watch surveillance tower.
5. Upgraded interview room camera systems and added additional prox card door readers.

2026 Goals:
1. Continue to increase training available to staff.
2. Complete renovation of new building (in budget ?)
3. Increase retention rate for sworn staff by revising the Step & Grade to be more competitive. (in budget?)
4. Add four Patrol Officers (funded in part by a grant for 3 years then taken over by city funding entirely in 2029)
5. Update Public Safety Building Surveillance cameras (looking for grants to fund this).

CAPT = Captain
LT = Lieutenant
SGT = Sergeant
PTL = Patrol
OFC = Officer
SRO = School Resource Officer
RES = Reserve Officer
CID = Criminal Investigation Division
PIO = Public Information Officer
PSU = Professional Standards Unit

	2022	2023	2024	2025	2026
FT Employees	65.5	63.5	62	59	59

Police					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale				
R15	Taxes - Property				
R20	Licenses Permits & Fees				
R30	Membership Fees				
R33	Rental Fees				
R36	Park Program Fees				
R40	Fines & Forfeitures				
R50	Sale of Services				
R60	Miscellaneous Revenue				
R62	Intergovernmental Tsfrs				
R64	Reimbursement				
R66	Sale of Equipment				
R68	Donation Revenue				
R70	Grant Revenue				
R74	Sponsorships				
R85	Interest Revenue				
	Totals	$ -	$ -	$ -	$ -

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense				
E10	Building & Grounds Exp				
E20	Vehicle Expense				
E30	Supply Expense				
E40	Operations Expense				
E55	Professional Services				
E60	Miscellaneous Expense				
E62	Intergovernmental Tsfr				
E64	Reimbursement				
E70	Grant Expense				
E72	Bond Expense				
E80	Capital Assets				
E85	Interest Expense				
	Totals	$ -	$ -	$ -	$ -

Revenues - Expenses	$ -	$ -	$ -	$ -

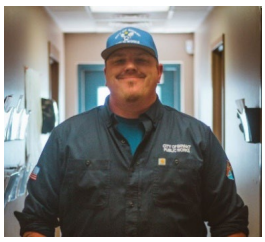
Public Works Department

- Office at 7064 Cynamide Road

Public Works oversees the Street, Stormwater, Water and Wastewater functions of the City.







Administrative Assistant VACANT

Public Works Director Tim Fournier Director beginning 4/27/21

Customer Service Supervisor Angela Shepard

Water and Wastewater Analyst Moriah Winkel

Inventory and Acquisition Manager Christina Call

Selected as the General Manager for Utilities in May of 2025, Bryce J. Rimmer

Senior Office Assistant Lesa Warner

Meter Tech Eric Ahart

Mechanic, Dylan Shepherd (note this position and the asst. is paid out of Admin but reports to the Street Superintendent)

Construction Project Coordinator, Joe Henry

Office Assistant Lejena Holt

Meter Tech Mindy Cox

Construction Project Coordinator, Allen Davis

Office Assistant Tiffany Jones

Meter Tech Kayla Collins

Mechanic Assistant Christopher Runnells

Construction Project Coordinator, Scott Chandler

Utility Worker Hunter Pharr

Public Works Engineer Kelly Vanlandingham

Mission Statement: Provide quality of life to residents by building and maintaining Public Works infrastructure to protect the health and welfare of the city residents, businesses, and visitors along with the environment. We will also provide superior customer service in a timely and efficient manner. The department works to provide these services, as well as to support economic growth and development, with the teamwork and trust of highly qualified and skilled personnel.

	2022	2023	2024	2025	2026
FT Employees	13	14	17	19	20

City of Bryant, AR 2026
Budget Book

	Certifications/Licenses									
Employee	Water Distribution	Water Treatment	Wastewater Operator	CDL	Professional Asset Mgmt	CSI	CISEC	IMSA I	IMSA II	Diesel Tech
Ahart, Eric	Class I					X				
Ayres, Ryan				B			X			
Baker, David				A		X	X			
Boyette, John						X				
Braden, Joshua						X				
Byrd, Josh	Class II		Class I							
Call, Christina				B	X					
Carter, Jon				B		X				
Causey Justin			Class III							
Chandler, Scott	Class II		Class III							
Collins, Kayla						X				
Coleman, Erik			Class II			X				
Cox, Mindy						X				
Donahou, Skylar			Class II							
Dozier, Geoffrey						X				
Drake, Charles				B		X		X		
Ellis, Troy					X	X	X	X		
Fournier, Tim			Class I	A	X					
Glover, Frankie	Class II		Class III	A						
Gorden, Ken	Class II			B		X	X			
Gray, Gene						X				
Green, Robert				B		X				
Harris, James						X				
Hawkins, Matthew			Class I			X				
Henry, Joe			Class II	A						
Jones, Anthony			Class I	B		X				
Jones, Quinton			Class II							
Merrell, Anthony				A		X				
Mitchell, Dylan						X				
Mitchell, Nick				A		X		X		
Moore, Jason	Class IV	Class IV		A						
Moseley, Chad				B		X				
Price, Tim			Class III	B						
Remsing, Austin			Class II							
Rimmer, Bryce	Class IV		Class II		X					
Runnells, Chris						X				
Shepard, Dylan						X				X
Smith, Gary			Class II							
Stake, Jay						X	X			
Stephens, David	Class II		Class II	A						
Tallent, Austin						X				
Tallent, Steven			Class I			X				
Tarvin, Donald				A		X				
Thornberry, Kevin	Class I					X				
Tobias, Jose			Class I			X				
Watkins, Dale			Class II	A						
Winkel, Moriah	Class IV	Class IV	Class I							
Wilson, Brad	Class IV			A						

*CSI stands for Certified Stormwater Inspector and CISEC for Certified Inspector for Sediment & Erosion Control

* IMSA stands for International Municipal Signal Association

2025 Public Works Accomplishments:

1. Completed the Master Plans for Water, and Stormwater with 10 year scopes, see Appendices.
2. Continued CAO Project Improvements and loading Capacity limits on the Sanitary Sewer System.

2026 Public Works Goals:

1. Begin construction on the South Plain Water Tank using ARPA for Design and Bond for remaining.
2. Secure funding and a plan for Lift Station #5 project.
3. Complete a road Survey for rehab schedule

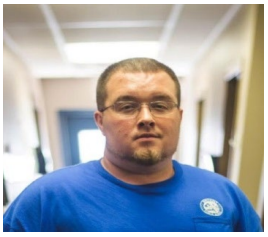
2025 Construction Project Coordination Accomplishments:

1. Continued relocation of utility design for Hwy 5 widening project
2. Reviewed 22 pending projects as of 8/2025
3. Reviewed 79 Preliminary and final plat designs as of 8/2025
4. Subdivision infrastructure installation management

2026 Construction Project Coordination Goals:

1. Obtain Drone License and training.
2. Obtain Flood Plain Mgt License.
3. Continue to update and maintain City GIS.
4. Look at updating our water and wastewater specifications.

Street and Stormwater Departments



	New Streets/Stormwater General Manager	Street and Stormwater Superintendent Troy Ellis	
Stormwater Manager VACANT	Construction Crew Field Supervisor Charles Drake	Right of Way Crew Field Supervisor David Baker	Signs & Signals Technician II Ryan Ayres
Stormwater Inspector Ken Gordon	Equipment Operator III Gene Grey	Equipment Operator II Chad Moseley	Sign & Signals I Nicholas Mitchell
Stormwater Inspector Jon Carter	Equipment Operator II VACANT	Equipment Operator III Donald Tarvin	Locate Technician Shane Thornberry
Stormwater Enforcement Jay Stake	Equipment Operator II Anthony Merrell	Equipment Operator I Josh Braden	Locate Technician Geoffrey Dozier
	Equipment Operator II VACANT	Equipment Operator II Michael Galloway	
ROW Equipment Opt II Dwayne Galloway	Equipment Operator I Eric Richards	Equipment Operator I VACANT	

2025 Stormwater Accomplishments:
1. Completed drainage for Phase I and Phase II of Stillman Loop.
2. Completed full designs for Stillman Loop Phases I, II, III and Lacrosse and Stivers as well.
3. Completed full CDMP and Council Approved (Garver Phase I & II)
4. Continuance of the Stormwater Feasibility Study and updated Stormwater Mgn Plan (received ADEQ Approval).

2026 Stormwater Goals:
1. Start and complete construction for Stillman Loop Phases III (Budgeted in 515 Fund with ARPA)
2. Basin Easement Maintenance RFW
3. Start and complete Dogwood Phase III Drainage Improvements (not funded currently)
4. Update Stormwater Mgn Ordinance 2019-32 (5 year update)

2025 Street Accomplishments:
1. Implementation and completion of Phase II City Wide Radar Speed Sign Installation.
2. Installation of Bryant Parkway (Central) Parkway Lighting.
3. Implementation of Phase I for the Street Widening and Maintenance RFQ.
4. Started city wide sidewalk repair (damaged, missing or ADA non compliant).
5. Westpointe Sidewalk Improvements.

2026 Street Goals:
1. Implementation of Phase II and III for the street widening and maintenance RFQ.
2. Install & Implement Phase II of MUTCD Approved Radar Signs (Signs purchased with 2024 budget)
3. Completion of i30 Bryant Parkway trail crossing (Grant funded match of $440K in 080 budget in 2026)
4. Continue city wide sidewalk repair (in house under the Materials and Maintenance budget line in fund 080)
5. Lowry Lane widening construction and completion (in- house)

	2022	2023	2024	2025	2026
FT Employees Street	13.5	18	17.5	18.5	18.5
FT Employees Stormwater	3.5	4	4.5	4.5	4.5

Bryant Drainage Master Plan

Street					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ 2,361,000	$ 2,174,000	$ 1,708,043	$ 2,373,075
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ 1,500	$ 1,500	$ 15,161	$ 242,482
R62	Intergovernmental Tsfrs	$ 2,034,860	$ 2,034,860	$ 2,401,672	$ 1,977,600
R64	Reimbursement	$ -	$ -	$ 22,783	$ -
R66	Sale of Equipment	$ -	$ 20,900	$ 20,900	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 4,397,360	$ 4,231,260	$ 4,168,559	$ 4,593,157

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 1,773,910	$ 1,751,141	$ 1,070,837	$ 1,470,552
E10	Building & Grounds Exp	$ 231,946	$ 231,090	$ 133,620	$ 223,278
E20	Vehicle Expense	$ 260,500	$ 257,042	$ 209,707	$ 231,847
E30	Supply Expense	$ 508,516	$ 443,996	$ 178,644	$ 310,962
E40	Operations Expense	$ 126,200	$ 96,000	$ 50,774	$ 83,957
E55	Professional Services	$ 500,750	$ 492,049	$ 189,865	$ 478,099
E60	Miscellaneous Expense	$ 58,776	$ 28,776	$ 45,676	$ 27,060
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 189,077	$ 136,550	$ 75,293	$ -
E80	Capital Assets	$ 90,000	$ (305,325)	$ 903,990	$ 1,885,371
E85	Interest Expense	$ 33,821	$ 30,700	$ 17,581	$ -
E90	Construction Project - Hilltop	$ -	$ -	$ -	$ 117,233
	Totals	$ 3,773,496	$ 3,162,019	$ 2,875,987	$ 4,828,358

Revenues - Expenses	$ 623,864	$ 1,069,241	$ 1,292,572	$ (235,201)
Stormwater in right of way next page	$ (759,393)	$ (636,685)	$ (440,748)	$ (603,205)
Difference	$ (135,529)	$ 432,556	$ 851,824	$ (838,406)

The Funding Committee in 2025 did not make a decision regarding changing the funding structure of the Stormwater funds so the Street Fund will continue to pay for Stormwater projects in the right of way and therefore continue to be short of funds for needed projects. This year all that is budgeted for capital projects are the four below:

2 Scag Mowers to replace old ones	40,000	
Digital Speed Sign	10,000	
Pipe for the year	40,000	
Bryant Parkway Trail Match $440,000	0	Removed to come from General Fund Savings in 2026
Total Capital shown above	90,000	

Stormwater					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ -	$ -	$ -	$ -
R60	Miscellaneous Revenue	$ -	$ -	$ -	$ -
R62	Intergovernmental Tsfrs	$ -	$ -	$ -	$ -
R64	Reimbursement	$ -	$ -	$ -	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ -	$ -	$ -	$ -

NOTE: All revenues derived from the current Stormwater charge are expended on Capital not operational needs.

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 645,261	$ 525,553	$ 394,453	$ 447,169
E10	Building & Grounds Exp	$ 4,512	$ 4,512	$ 1,785	$ 5,265
E20	Vehicle Expense	$ 27,020	$ 27,020	$ 7,999	$ 15,621
E30	Supply Expense	$ 25,400	$ 25,400	$ 7,769	$ 11,661
E40	Operations Expense	$ 16,200	$ 13,200	$ 9,040	$ 7,130
E55	Professional Services	$ 41,000	$ 41,000	$ 19,702	$ 116,359
E60	Miscellaneous Expense	$ -	$ -	$ -	$ -
E62	Intergovernmental Tsfr	$ -	$ -	$ -	$ -
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ -	$ -	$ -	$ -
E80	Capital Assets	$ -	$ -	$ -	$ -
E85	Interest Expense	$ -	$ -	$ -	$ -
	Totals	$ 759,393	$ 636,685	$ 440,748	$ 603,205

Revenues - Expenses	$ (759,393)	$ (636,685)	$ (440,748)	$ (603,205)

515-0140-4567 Storm Fees	20,000	
515-0140-4568 Storm Res	258,000	
515-0140-4569 Storm Bus	46,800	
Total	324,800	5816 $1 placeholder

City of Bryant, AR 2026 Budget Book

Historical Review of 515 Stormwater Capital Enterprise Fund and ARPA Funding

Out of 515 Stormwater Capital Fund

	Vendors/Engineers	Encumbered as of 2/11/25 in 515 Fund	Spent in 2017	Spent in 2018	Spent in 2019	Spent in 2020	Spent in 2021	Spent in 2022	Spent in 2023	Spent in 2024	Spent thru 8/31/2025	Total since 2017
5808 Vehicles and Equipment			68,101	29,000								97,101
Master plan Feasibility Study	RJN/Garver	7,904							148,968	171,458	15,646	336,072
August Cove			164,991					52,445				217,437
Bame to White Blossom					11,250	750						12,000
Boone estimated at $600,000												0
Bridgeport					45,455							45,455
Cambridge (ARPA $500K moved here)	D&D Homes		6,500							483,449		489,949
Carrywood /Raintree Acres Proj 2.6.8	Garver, Garnat, Scurlock, Jcon, LR WinWater				3,638	39,088	160,056		126,972			329,754
Debswood	JcCon						5,900					5,900
Dogwood	Redstone				73,849	4,290			342,704			420,843
Eastwood	Redstone									193,433	21,492	214,925
Hanover/Other/Span Rd.	Gene Summers						71,997					71,997
Henson/Ozark	Redstone, McC, Jcon, Scurlock				10,578	64,459	15,531					90,568
Hidden Creek	McC					8,156						8,156
Hilltop/Springhill Intersection	Redstone, Garnat, Pinacle					5,300	13,176	300,924				319,400
Jon Drive	Conso Pipe			12,370								12,370
Lacross										22,478		22,478
Lexington				18,030	5,971							24,001
Mills Park Rd	McC					21,721	71,258					92,979
Monticello				1,415	147,759							149,174
Northlake (ARPA $1.1Mil)	Township					3,900	19,900		1,100,000			1,123,800
Oak Glenn/Coral Tree/Rogers/Span	Granite, Dar, Riggs, Jed						3,562			37,002		40,564
Pleasant Point Phase 2												0
Raintree (ARPA $550K)	Garnat, Cisneros								496,999			496,999
Richland park			210,500	5,202								215,702
Robinwood	McC					134,326						134,326
Rogers includes $5K easement	R. Val									29,233		29,233
Stillman Loop	McC, Garna	1,379,597			9,557	7,000				69,519	624,550	710,625
Stivers		52,284								27,716	9,098	36,814
StoneyBrook				8,360	2,776							11,136
Target Parking Lot					17,289							17,289
Trench Boxes/Stock										53,955		53,955
Westpoint/Hensley					6,300	26,783						33,083
Woodland Park						8,313						8,313
Timbercreek						66,533						66,533
Totals		1,439,785	450,092	74,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,938,931

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
500-0140-4567 SW In Lieu added 4259/4250	1,500	46,565	6,500	91,587	2,800	22,730	25,825	27,467	22,425	11,700	259,099
500-0140-4568 SW Residential	138,822	243,075	248,889	246,249	244,159	243,213	241,964	248,713	260,443	175,730	2,291,257
500-0140-4569 SW Business	17,130	32,500	32,412	42,018	44,366	44,850	45,107	46,615	47,258	31,784	384,039
515-0140-4850 SW Int	14	91	60	141	297	72	59	0	0	0	735
@	157,466	322,231	287,861	379,995	291,622	310,865	312,955	322,795	330,126	219,214	2,935,129
500-0140-5622 SW Transfer	132,865	344,277	264,515	379,308	291,246	309,041	332,276	0			2,053,528
@	24,601	(22,046)	23,346	687	375	1,824	(19,321)	322,795	330,126	219,214	881,601
515-0140-1000 just deposits	135,341	344,368	264,575	879,449	294,387	309,113	463,013	1,668,523	1,144,881		5,503,651
@	(2,476)	(91)	(60)	(500,141)	(3,141)	(72)	(130,738)	(1,668,523)	(1,144,881)	0	(3,450,123)
							(A)	(B)	(C.)	(C.)	
Extras from GF.ARPA.Grants Etc.				500,000			322,071	1,668,523	1,144,881		
515-0140-5816 Infrastructure	0	381,992	45,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,841,830
515-0140-5808 Vehicles/Equip	0	68,101	29,000								97,101
Total Capital Spend	0	450,092	74,377	334,422	390,620	361,379	353,369	2,215,643	1,088,243	670,785	5,938,931
	157,466	29,605	243,102	767,212	683,248	616,745	905,832	690,211	1,301,300	258,054	(2,387,058)
Cash 1000	135,341	29,617	221,640	782,247	667,259	624,175	914,536	709,626	1,113,112		
@	22,125	(12)	21,462	(15,035)	15,989	(7,431)	(8,704)	(19,415)	188,188	258,054	
080-0140- Revenues				500,000							500,000
080-0140 Totals		199,870	195,485	233,631	236,053	320,431	298,278	505,626	769,317		2,758,692
080-0140 Capital included in Totals		0	0	20,589	6,625	0	0		166,112		193,326
080-0140-5571 Engineering included in Tc		53,207	39,629	18,521	0	44,380	40,566	88,934	116,359		401,596

Historically double the 515 amounts shown above were typically spent on these projects because another half was spent out of the Street Fund as these projects are in the Street Right of way.

			Reported to Fed 3/	Left to Report Or Change						
Reported on SEFA 2023	Northlake	1,100,000	1,100,000	0			ARPA moved in	2,377,489		
	Raintree	190,130	494,534	(55,466)				33,321	gain/interest	gain/interest
	Cambridge	6,870	272,922	(227,078)						

ARPA Expended	1,100,000	Northlake	300,000	State Grant for Dogwood 2B	
	190,129	Raintree	300,000	(B) State Grant too in 2023 expenses	
	183,449	Cambridge	300,000	(C.) State Grant too in 2024 expenses	
		Springhill	300,000	(A) State Grant in 2022 expenses	
Sept 2024 Council approval Res 2024-36	870,590	Stillman I, II and III not to exceed	300,000	Applied for at 8/27/24 - Denied	
	2,344,168				
Oct 2024 Council approval Res 2024-47	1,100,000	LS#5 NRD plus			
Oct 2024 Council approval Res 2024-46	900,000	South Plain Water Tank			
	2,000,000				

Stillman	417,282	Phase I Redstone PO ending 5306	Completed by 8/31/25	Chg Order	35261.25
Stillman	461,242	Phase II Redsone PO ending in 5305	Other Stillman Costs	Entergy	27000
	878,524			Garnat	13187.5
	7,934	Difference			

5816 in Water thru 8/31/25		WW's
Hwy 5	65,742	65,742
Meters	39,001	
South Plain	149,900	
Rate Study	3,381	3381.25
RJN ?	4,196	4481.74
Other?	(2,909)	-2909
Land from School	151,104	
7 Vehicles		7 Vehicles
		13 equipment?
LS#5		441966.1
Lea Circle Reimbursed		
WW Master Plan Crist		40550
LS#10		71446
LS#18		52524.14
LS#19		46922.59
4 smaller projects		

Enterprise Funds

The City has a major Enterprise Fund called the Utility Revenue Fund shown as number 500. This fund started out housing the collections of the water payments on the utility bills; however, wastewater funds are collected through this fund as well. Any Enterprise Fund revenues are collected through this fund and then distributed out to their separate funds via transfers. This began changing with a General Ledger Software Conversion in 2022. Going into 2023 it is planned for all of Water's revenues and expenses to be housed in Fund 500 and all of Wastewater's related revenues and expenses to be housed in Fund 510.

The water expenses are derived from the treatment and distribution of water to approximately 9000 customers. The Water department received its water from the Central Arkansas Water Authority in Little Rock, Arkansas. The expense to pay for the water is listed under the supplies category.

In 2016 the City added a new enterprise fund 515 for Stormwater capital costs. The city collects on the Utility bills $3.00 from all residential customers and $6.00 from all commercial customers to help fund capital projects associated with stormwater issues. Because many Stormwater issues are related and in Streets the Stormwater Personnel and related operating costs continue to be paid out of the Street Fund, see those related pages in this Budget Book for a complete picture of Stormwater issues.

The Water and Wastewater Divisions had Twenty Year Master Plans completed by Crist Engineering in 2008 and new ones completed in 2025 by XXXXX. New master plans are scheduled to be completed in 2024. These documents are listed as Appendices to this document and should be reviewed each year during budget season to make sure we are adhering to our master plans.

Water Department

Water Superintendent
Jason Moore

Field Supervisor
Josh Byrd

Equipment Operator
Bradley Stapler

Equipment Operator
John Boyette

Utility Worker II Kevin
Thornberry

Equipment Operator
Brad Wilson

Utility Worker I
VACANT

Equipment Operator James
Moore

Utility Worker I
VACANT

2025 Water Accomplishments:
1. Completed Rate and Impact Fee Study.
2. North Tank Repairs Completed.
3. Completed Master Plan Fire Deficiency Tie Ins.

2026 Water Goals:
1. Engineering of the South Pressure Plane Project.
2. Engineering of Highway 5 Utility Relocation (reimbursed from the State).
3. Installation of Pressure Data Loggers Throughout the City of Bryant.
4. Replace Booster Pump Station PRV and Controls and Chlorinator.

	2022	2023	2024	2025	2026
FT Employees	7	7	7	8	9

Wastewater Department

- The Wastewater Plant is located at 7064 Cynamide Drive

The Water and Wastewater Committee (WSAC) meets on the first Tuesday of each month at 6:00 pm.

	Wastewater Superintendent Frankie Glover		Wastewater Treatment Plant Manager Timmy Price		
	Field Supervisor Erik Coleman		Chief Plant Operator Dale Wakins		NEW Pumps and Controls Manager
	Maintenance Utility Worker II Anthony Jones	Maintenance Utility Worker II VACANT	Wastewater Operator Austin Remsing	Wastewater Treatment Operator Gary Smith	Pumps and Controls Operator James Harris
Maintenance Utility Worker II Jose Tobias	Repair Utility Worker II Matt Hawkins	Maintenance Utility Worker I Dylan Mitchell	Wastewater Operator Skyler Donahue	Wastewater Lab Tech. Justin Causey	Pumps and Controls Operator Josh Frye
Maintenance Utility Worker I Dave Stephens	Util Worker I Robert Green	Utility Worker II Steven Tallant	Wastewater Operator Quinton Jones	Wastewater Operator Josh Miller	Utility Worker NEW 2026
Maintenance Utility Worker I Trace Morin	Maintenance Utility Worker I Austin Tallant	Utility Worker II	Utility Worker I VACANT		Utility Worker NEW 2026

2025 Wastewater Accomplishments:
1. Completed upgrades to Lift Stations 4, 10, 18, and 19.
2. Completed upgrades to Basin 4 Trunkline.
3. Completed Lea Circle Gravity Sewer Project (bonded with ANRC).
4. Completed 3500 ft of sewer line pipebursting.
5. Completed the Wastewater Master Plan.

2026 Wastewater Goals:
1. Continue Lift Station #5 and parallel force main upgrades.
2. Upgrades to Owen Creek Trunkline Project.
3. Upgrading lift stations 11, 13, 24, and 28.
4. Pipebursting of 3600 ft of sewer line.

	2022	2023	2024	2025	2026
FT Employees	21	20	20	23	25

Water					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ 5,327,997	$ 4,638,785	$ 3,795,932	$ 4,834,718
R60	Miscellaneous Revenue	$ 5,000	$ 5,000	$ 90,338	$ 21,921
R62	Intergovernmental Tsfrs	$ 937,407	$ 774,500	$ -	$ 428,505
R64	Reimbursement	$ 50,000	$ 50,000	$ 110,158	$ -
R66	Sale of Equipment	$ -	$ -	$ -	
R70	Grant Revenue	$ -	$ -	$ -	
R74	Sponsorships	$ -	$ -	$ -	
R85	Interest Revenue	$ -	$ -	$ -	
	Totals	$ 6,320,404	$ 5,468,285	$ 3,996,427	$ 5,285,144

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 1,705,767	$ 1,633,049	$ 1,132,748	$ 1,334,366
E10	Building & Grounds Exp	$ 131,567	$ 141,035	$ 67,070	$ 122,089
E20	Vehicle Expense	$ 107,281	$ 113,781	$ 88,852	$ 100,693
E30	Supply Expense	$ 2,218,502	$ 1,870,500	$ 1,597,107	$ 1,712,181
E40	Operations Expense	$ 478,000	$ 503,200	$ 387,674	$ 516,831
E55	Professional Services	$ 301,350	$ 468,722	$ 286,109	$ 129,649
E60	Miscellaneous Expense	$ 105,534	$ 68,734	$ 45,688	$ 37,586
E62	Intergovernmental Tsfr	$ 187,500	$ 187,500	$ 141,853	$ 1,318,199
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 85,000	$ 43,002	$ 26,318	$ 31,970
E80	Capital Assets	$ 889,908	$ 1,367,095	$ 552,447	$ 854,205
E85	Interest Expense	$ 74,629	$ 67,455	$ 76,468	$ 71,247
E90	Construction Projects	$ -	$ -	$ -	$ -
	Totals	$ 6,285,038	$ 6,464,071	$ 4,402,334	$ 6,229,015
		$ 6,285,038	$ 6,464,071	$ 4,402,334	$ 6,229,015
	Revenues - Expenses	$ 35,366	$ (995,786)	$ (405,907)	$ (943,871)
		$ -	$ -	$ -	$ -

	Capital above consists of:	Depreciation Placeholder of		649,907	
		Capital Infrastructure -	Woody Dr. to Steeple C	80,000	
		Capital Infrastructure -	Repair and Replace Me	60,000	
		Capital Infrastructure - Hwy 5 relocates		50,000	Reimbursed
		Capital Asset - Land		50,000	
		South Plain Placeholder		1	
			Total	889,908	

Wastewater					
Revenues					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
R10	Taxes - Sale	$ -	$ -	$ -	$ -
R15	Taxes - Property	$ -	$ -	$ -	$ -
R20	Licenses Permits & Fees	$ -	$ -	$ -	$ -
R30	Membership Fees	$ -	$ -	$ -	$ -
R33	Rental Fees	$ -	$ -	$ -	$ -
R36	Park Program Fees	$ -	$ -	$ -	$ -
R40	Fines & Forfeitures	$ -	$ -	$ -	$ -
R50	Sale of Services	$ 6,137,400	$ 5,790,000	$ 4,057,056	$ 6,189,472
R60	Miscellaneous Revenue	$ -	$ -	$ -	$ 45,114
R62	Intergovernmental Tsfrs	$ 956,051	$ 1,099,500	$ 894,583	$ 2,009,369
R64	Reimbursement	$ 50,000	$ 50,000	$ 83,684	$ -
R66	Sale of Equipment	$ -	$ -	$ -	$ -
R70	Grant Revenue	$ -	$ -	$ -	$ -
R74	Sponsorships	$ -	$ -	$ -	$ -
R85	Interest Revenue	$ -	$ -	$ -	$ -
	Totals	$ 7,143,451	$ 6,939,500	$ 5,035,322	$ 8,243,956
		$ 7,208,451	$ 6,989,500	$ 5,599,822	$ 8,243,956

Expenses					
Cat.	Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
E01	Personnel Expense	$ 2,887,871	$ 2,363,234	$ 1,663,370	$ 2,010,576
E10	Building & Grounds Exp	$ 716,208	$ 726,219	$ 460,810	$ 652,698
E20	Vehicle Expense	$ 223,769	$ 253,769	$ 158,145	$ 192,558
E30	Supply Expense	$ 838,000	$ 870,000	$ 499,578	$ 769,961
E40	Operations Expense	$ 42,001	$ 89,200	$ 61,082	$ 83,694
E55	Professional Services	$ 335,850	$ 351,222	$ 218,966	$ 475,851
E60	Miscellaneous Expense	$ 100,034	$ 82,734	$ 49,498	$ 58,470
E62	Intergovernmental Tsfr	$ 289,500	$ 289,500	$ 202,853	$ 309,474
E68	Donation Expense	$ -	$ -	$ -	$ -
E70	Grant Expense	$ -	$ -	$ -	$ -
E72	Bond Expense	$ 49,002	$ 49,000	$ 35,755	$ 62,049
E80	Capital Assets	$ 1,639,839	$ 1,558,618	$ 1,410,131	$ 1,262,793
E85	Interest Expense	$ 89,983	$ 89,915	$ 4,895	$ 55,209
E90	Construction Projects	$ -	$ -	$ -	$ -
	Totals	$ 7,212,057	$ 6,723,411	$ 4,765,082	$ 5,933,332
		$ 7,262,063	$ 6,773,411	$ 4,767,304	$ 5,933,332
	Revenues - Expenses	$ (68,607)	$ 216,089	$ 270,240	$ 2,310,624

Capital above consists of:	Depreciation Placeholder of		666,551	
	Capital Infrastructure - CAO Pipe Bursting and E1		483,285	
	Capital Infrastructure - WWTP Upgrades		100,000	
	Capital Infrastructure - Hwy 5		50,000	reimbursable
	LS #5 ARPA Placeholder		1	
	Capital Land Easements , Springhill		100,000	
	Capital possibly pay off Vac Con Truck early in 2025?		240,000	
		Total	1,639,837	

City of Bryant, AR 2026 Budget Book

Func	Dept	Accoun	Account Description	2026 Requested	2025 Budget	2025 Estimated	2024 Actuals
5	200	4100	Designated Tax - AC				
5	400	4100	Designated Tax - Park				
5	500	4100	Designated Tax - Fire				
5	600	4100	Designated Tax - Police				
5	800	4100	Designated Tax - Street				
2	100	4105	One Cent Sales Tax				
45	400	4110	Park 1/8 Sales Tax				
55	500	4120	Fire 3/8 Sales Tax				
51	500	4150	State Turnback				
550	900	4259	Impact Fees				
555	950	4259	Impact Fees				
62	600	4402	Act 988 of 1991 Revenue				
30	300	4404	Act 1256 Civil Division				
30	300	4406	Act 1256 District Court Rev				
31	300	4408	Act 1809 of 2001 Revenue				
61	600	4410	Admin of Justice Revenue				
68	600	4418	Drug Seizure Revenue				
3	100	4502	AT&T / SW Bell Franchise Fee				
3	100	4506	Centerpoint Energy Franchise Fee				
3	100	4508	Fidelity Franchise Fee				
3	100	4510	Comcast Cable Franchise Fee				
3	100	4526	Entergy Franchise Fee				
3	100	4528	First Electric Franchise Fee				
620	950	4546	Infrastructure Fee				
3	100	4564	Windstream Franchise Fee				
604	0	4600	Miscellaneous Revenues				
114	100	4610	Loan Proceeds				
183	800	4610	Loan Proceeds				
188	800	4610	Loan Proceeds				
110	100	4623	Xfer from Other Fund				
114	0	4623	Xfer from Other Fund				
604	0	4623	Xfer from Other Fund				
606	900	4623	Xfer from Other Fund				
525	950	4625	Xfer from Water				
182	800	4627	Xfer from Other				
185	800	4627	Xfer from Other				
20	200	4680	Donation Revenue Ord 2011-24				
7	100	4850	Interest Revenue				
66	600	4850	Interest Revenue				
68	600	4850	Interest Revenue				
113	100	4850	Interest Revenue				
114	400	4850	Interest Revenue				
182	800	4850	Interest Revenue				
183	800	4850	Interest Revenue				
185	800	4850	Interest Revenue				
186	800	4850	Interest Revenue				
188	800	4850	Interest Revenue				
604	0	4850	Interest Revenue				
606	0	4850	Interest Revenue				
7	100	4855	Gain on Investment				
110	100	4855	Gain on Investment				
30	300	5072	Act 1256 Judge Retirement				
30	300	5400	Act 316 of 1991 Expense				
51	500	5410	Act 833 Expense				
30	300	5415	Act 918 of 1983 Expense				
62	600	5420	Act 988 Expense				
30	300	5425	Act 1256 Co Admin of Justice				
30	300	5430	Act 1256 Court Costs				
30	300	5435	Act 1256 City Attorney				
30	300	5440	Act 1256 DFA (State)				
30	300	5445	Act 1256 Ordinance 89-15				
30	300	5495	Act 1256 Intoximeter Expense				
20	200	5580	AC Donation Expense				
61	600	5600	Miscellaneous Expense				
68	600	5600	Miscellaneous Expense				
31	300	5608	Software - New & Renewals				
2	100	5620	Xfer to General				
3	100	5620	Xfer to General				
5	200	5620	Xfer to General - AC				
5	400	5620	Xfer to General - Park				
5	500	5620	Xfer to General - Fire				
5	600	5620	Xfer to General - Police				
45	400	5620	Xfer to General				
55	500	5620	Xfer to General				
3	800	5622	Xfer to Fund Bond Funds				
5	800	5622	Xfer to Street				
7	100	5626	Xfer to Other				
113	100	5626	Xfer to other fund				
183	800	5626	Xfer to Other				
186	800	5626	Xfer to Other				
525	900	5626	Xfer to Water				
525	950	5626	Xfer to Other				
550	900	5626	Xfer to Other				
555	950	5626	Xfer to Other Fund				
604	0	5626	Xfer to Other				
620	900	5626	Xfer to Water				
114	0	5722	Bond Principle Pmt				
185	800	5722	Bond Principal Pmt				
114	0	5724	Bond Fees				
185	800	5724	Bond Fees				
188	800	5724	Bond Fees				
604	0	5724	Bond Fees				
185	800	5750	Interest Expense				
114	0	5850	Interest Expense				
182	800	5850	Interest Expense				
188	800	5900	Construction				

0.00	Total revenues
0.00	Total expenses
0.00	Difference

Non Zeroing Out Funds for Requested 2026

3	Franchise Fees		
110	Bond	1	-5
114	Bond	80	-2,678
182	Bond	500	34,411
183	Bond	510	25,350
185	Bond	515	-324,799
186	Bond	Total	-267,721
188	Construction		
550	Impact		-267,721
555	Impact	Tyler Check Digit	
620	Infrastructure		
0	Total		

Appendix 1 - Major Vendor List * Denotes under Contract, Single Source is shown as SS and is defined as "best performing for the current city systems, usage, or services" , D = paid by DRAFT and OG means vendor over many years. Note Ordinance 2022-18 was approved by Council in July of 2022 and denotes that items on DRAFT will be brought once a year to Council during the budgeting process and many vendors on this list will not be brought back to Council for approval because of earlier approvals in many forms.

OG	*	AC&T Wastewater Rehab
OG		ACIC (Arkansas Crime Information Center)
		Action Electric
OG	*	Adams Pest Control
		Alliconnect - PD mental health/officer wellness provider
CP		Alert All #18 Fire
OG, CP	SS	Altec - Street
OG		Amazon Prime Business
OG	*	American Fidelity
OG	SS	AR on site
OG	*	AR One Call - PW
		AR Sign and Barricade
OG	SS	AR Valley Communications
OG	*	Archive Social - Next Request - Legal FOIA Response (civic plus)
OG	D	Ark Departments of Finance, Health and Transportation etc.
OG		Ark Hwy Graphics
OG		Ark Mailing Services for Utility Billing
OG	*	Ark Municipal League for Various Items and Programs
OG		Ark Public Employees Retirement System (APERS)
OG		Arkansas Fire Academy #76 Fire
OG	D	AT&T
OG	*	ATA for Audit Services
OG		Atco International - WWTP Chemicals
OG	D	Auditor of the State for Escheating Purposes
OG		Axon – Tasers for PD
OG	D	Banner Fire Equipment
OG	*	Baptist Health Clinic for Physicals
		Baysingers (police supply store)
OG		Benton Napa Auto Parts #141 Fire
OG		Best Janitorial
OG	D	Boston Mutual - Payroll Deduct
OG		Brad Glover Electric
OG	*	Bryant Youth Association
OG		Bulkhalter
OG		Cadenance Bank for WW Vac Truck
		Chris Crain Dogge, Landers
OG	*	CDW - Sole Source for IT
OG		CDWG - Barracuda Backup for IT
OG	*D	Centerpoint for Gas Changed to Summit and Symmetry for Bulk Parks
	SS	Central Ark Truck and Trailer and Outfitters (2 vendors)
OG	*	Chamber of Commerce - Bryant - Contract started in 2022
OG		Chem Aqua -Parks
OG	*	Cisneros
OG	*	Civic Plus replaced Municode for City Clerk
OG	*	Civic Rec replaced Activenet in 2018
OG		CJI (Criminal Justice Institute)
OG		Clarity Pools
OG		Clark Communication #3933 Fire
	*	Coronet for Cyber Security - 3 year contract signed 11/19/24
	SS	Clark Equipment
		CLEAN #2599 Fire and Police
OG	D	Clearent
OG	*	Clifford (for Generator Maintenance)
OG	D	Comcast for TV and back up Internet
OG		Commercial Air
		Consolidated Fleet Service #876 Fire
OG		Consolidated Pipe
OG	*	Cranford - Bid Out no other Respondents for Street Asphalt
OG	*	Crews - bond related
OG	*	Crist Engineering
		Cummins Sales & Service #1386 Fire
		Curry's Pest Control# 240 Fire
		Custom Advertising
	SS	Dana Safety - PD was Cap Fleet
		Darragh
OG	*	DB Squared JESAP - Name changed to JER -HR
OG	D	Delage for Copiers
OG	*	Dell for IT
OG	*	DNT for the City Website and marketing
OG		DoorKing for PW Gate
	SS	Duck's Garage
		Eagle Electric
		EGW Utilities
OG	*	ELC and Espino Lawn Care (Parks and Street)
OG	*	Eliant Solutions Inc. for IT
OG		EMed/Grogans #862 Fire
OG	*	Employee Assistance Plan
OG		Employment Solutions
OG	*D	Entergy
OG	*	Enterprise for PD Vehicles
OG		ErgoMetrics #2051 Fire
OG		ESO #3835 Fire
		ESRI (PD and PCD)
OG		Evans Enterprises
OG		Everett
OG		EverOn #4023 Fire
OG		FAAC inc. SRI/MILO for PD contract 24, 25 and 26 (indoor shooting range)
OG	*D	First Electric
OG		First Security - Bonds
OG		Fleming Network #299 Fire
		Flock Safety - pD ALPR camera system provider
OG	D, *	Friday, Eldridge & Clark for Bond Counsel
	*	Galls - PD Uniforms
OG		Garnat
OG	*	Garver Engineering
OG	*	Gary Williams - Electrical inspections
		Gene Summers Construction
OG		Gone for Good Shredding City Hall
OG		GovDeals
OG	SS*	Granite Mountain - Bid Out no Bid - Gravel, Ballast, etc.
Coop	SS	Greenway John Deere - PW
		Gym Masters
	SS	Harcros
		Hayes Equip - E1 WW Replacements
OG	D	Heartland Clark - new receipt books
	SS	Heslep Concrete Company
	SS	Hilbilt
OG	*	Historic Society
BW		Highway Graphics - Pavement Marking
		Homemark
		Honeywell Analytics #2811 Fire
OG	*	Humane Society of Saline County
		ICM of America
OG	SS	In Traffic - Street Contract 4 years Per Troy
OG	D	Internal Revenue Service (IRS)
OG		IT on the Go (Courts)
OG	D	Itransact
OG	*	Iworqs - Work Orders for Stormwater and Planning
OG	*	Jack Tyler Engineering for WWTP - Sole Source
		Jacor
	*	Jeanna Collins - City Hall Janitorial
		JCI
	*	Jcon - BID OUT Concrete
	SS	Jebidiah Sawyer Tree Services
		Jerry Conrad Trash Service #227 Fire
OG		KT&S Cleaning Services For PD
		L&L Municipal Supplies
OG	*	Landmark for Arbitrage
		Landscape Structures
OG	*	Laserfiche R&D Computer Systems for City Clerk
		LeadsOnline
		LESO (Law Enforcement Support Organization)
OG	D	Local Fire and Police Retirement System (LOPFI)
		LR Winwater
		Marmic Fire & Safety #2815 Fire
		Martin Marietta
OG		McClelland Engineering
OG		Metro Plan
	*	Metron
	*	Michael Baker
OG		Middleton Heat & Air - HVAC Services
		Midwest Public Safety
OG	*	Motorola (owns Spillman Software) for PD
OG	*	MSI for Courts
		Municipal Emergency Services
OG		MWI - Animal
OG	*	Nationwide for Retirement Options
	SS	Nationwide Trailers
OG	D	Neopost
OG	D, SS	Northern Oil
OG	D	NPC Merchant
OG	*	Open Gov for Finance
OG		O'Reilly
OG	D	Paymentech
OG	*	Pepsi Cola for Parks
OG		Pettus Office Products
	SS	Pinkley Sales - Streets Signs and Signals
OG	*	Pitney Bowes for Postage machine
		Precision Delta - State Contract for Ammo
OG	SS	Pro Chem - certain items on contract, certain sole source
		Purcell Tire #543 Fire
OG		Pure Water for City Hall
	*	R. Valadez
		Red E-Xtinguishers #3998 Fire
CP	SS	Red River Dodge for the PW Rams to keep Fleet Uniform
		Regal Chemical
OG	*D	Regions - Credit Cards and Banking Services and Amend 78s
OG		Republic Services for Sanitation for Certain Depts
	*	Richardson Engineering
CP	SS	Riggs Cat
		River Valley Athletic Fields
	SS	River Valley Tractor
	*	RJN
OG		Robert's Bros. Trash Services PW
OG		ROCIC (Regional Organized Crime Information Center)
	*	Rural Water Services
	*	SAF Coat for Parks - Regional Sole Source
OG	*D	Salem Water for Fire Station
OG		Saline County - Public Water Authority, Regional Solid Waste and Treasurer
OG		Saline Courier
		Sally's Body Shop
	SS	Scurlock Industries of Jonesboro
OG	*	Senior Center
		SetCom #2584 Fire
		SHI (Google Workspace IT)
OG	*	Shred It for PD
		Siddons Martin #3882 Fire
OG	*	Sir Speedy Newsletter
		Southern Pipe and Supply
OG		Standard Business - Copier Overages
OG	*	State - Sales Tax and Surcharge
OG	*	Stephens for Bonds
OG, I	*D	Sparklight for Internet
CP	SS	Stribling - John Deere - PW
OG	*	Symmetry for Parks Bulk Natural Gas
		Target Solutions (Vector) - PD Software for scheduling, policies, and Prof Standards
		Teeco Safety
SS	*	Temple
		Tire Town Truck Center - SS for some tires locally
OG		TK Elevator (PD and Parks)
		TLO for PD
	*	Township Builders
CP	SS	Tri State Mack for PW
OG		Trinity Innovative Solutions for PD
	SS	Trinnexx Inc. - lead and copper mitigation
OG	*	Tyler for General Ledger Software
	SS	United Rental
		Uline
OG	*D	Utility Billing Services - Central Arkansas Water
OG	*D	Valero Gas Cards for all City Vehicles, Wright Express (Circle K)
OG	*	Verizon for Cell phones and internet
	SS	Vermeer
	SS	Vibe
OG		Walden Chemicals for Parks
OG		Waste Management for Sanitation for Certain Depts
OG	*	White River Skybox (9/2019 started) for Landline Phone Services
		Willdan

Other Acronyms Used Related to Purchasing

BO,BW = Bid Out, Bid Winner
QA = Quotes Attached in Tyler GL Software
MA = Mayor Approved above $5K Quotes
SB = State Bid
CP = Cooperative Purchasing Agreement Used
Yellow Denotes Paid Monthly under PO
Orange Denotes SS both Sole and Single

Electrical repairs - winner Middlebrooks May 1
Plumbing repairs - winner Rex White Plumbing May
Hvac - winner Jones AC April 1
RPZ inspections for PW and Pks
Trash - general not wwtp
PW - Janitorial
Fire inspections ?

Typical Bid Out List of PW
Signage - winner Highway Graphics (only bidder)
Reinforced Concrete Pipe - Winner Scurlock (only bi
Plastic Pipe and Coupler - winner LR Winwater
Pavement Marking - Winner Highway Graphics
Rock/gravel - no bids received
Degreaser for Lift Stations - Pro Chem (only bidder)
Concrete Work - Winner Jcon (only bidder)
Repair/install Materials - LR Winwater
Fencing - winner AF&G (only bidder)

Sole/Single Sources
John Deere Equipment

Hangar 14 - SS for Fire CAD added 2/4/25
Oakley for Salt - SS Street Snow and Ice

Note: State Statute (A.C.A 14-58-303)b)(2)(B) says that bids are not required on motor fuels, oil, asphalt, asphalt oil, natural gas and in some cases on motor vehicles.

Appendix 2 - Salaries, Wages, Benefits Allocation Review

It is a very common practice for shared cost centers in Administration or a general fund of a city to be allocated out to other funds. In the case of the City of Bryant services provided by the departments outlined below - Finance, HR, Attorney, Mayor, City Clerk, and Information Technology - are provided to the other departments but the costs associated with their payroll are housed in Administration. To more accurately reflect these costs where they are utilized the Salaries, Wages, and Benefits Calculation is performed each budget season and an agreed upon amount is charged back to the other departments to reflect these costs/usages.

SWB Allocation Review (Salaries, Wages, and Benefits of Admin Staff)

In September of 2025 Department Heads from the seven depts shown below across the top of the chart from Admin were asked to divide 100% of their time amongst all the depts.

		FIN	HR	ATT	MAY	CC	IT	Planning	total	Div by 7					Rounded
100	Admin	5.00	5	25.00	10.00	25.00	10.00	0.00	80.00	11.43					
120	Plan & Dev	2.00	10	10.00	10.00	15.00	10.00	0.00	57.00	8.14	40.00	39.86	Govt Des Tax Allocated		
200	Animal	5.00	10	10.00	10.00	25.00	10.00	5.00	75.00	10.71					99,847
300	Courts	4.00	5	10.00	10.00	10.00	10.00	0.00	49.00	7.00					
400+	Parks	10.00	10	10.00	10.00	5.00	10.00	15.00	70.00	10.00					171,167
500+	Fire	10.00	12	5.00	10.00	5.00	10.00	10.00	62.00	8.86					171,167
600+	Police	10.00	12	15.00	10.00	5.00	10.00	10.00	72.00	10.29	26.50	26.57	Unallocated		171,167
800+140	Street and Storm	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19	33.50	33.57	PW %		167,244
900	Water	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19					167,244
950	WW	18.00	12	5.00	10.00	3.33	10.00	20.00	78.33	11.19					167,244
	Total	100	100	100	100	99.99	100	100	700	100					1,115,080

1,497,709.53

Accounts 5000-5057 no travel/train is included from 2026 calculations. In 2026 it was determined that ..

501,733 so stre,w.ww each
599,084 fire,pd,pks each
396,893 unallocated

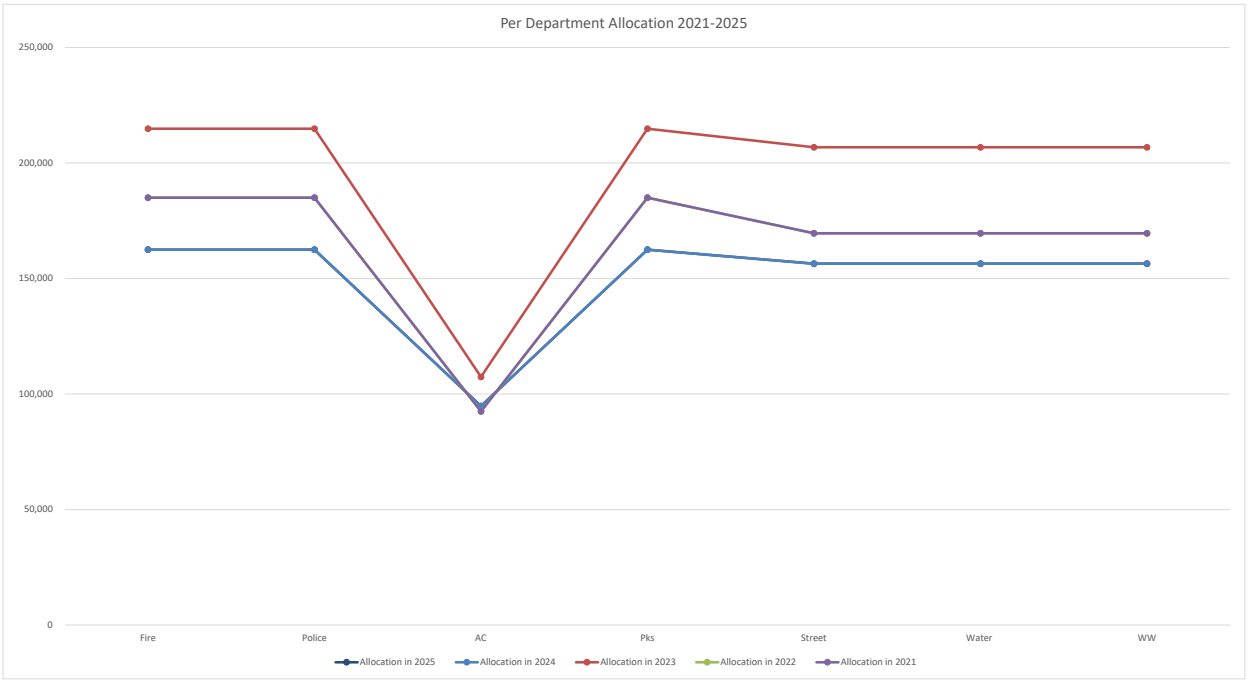
167,244
171,167

501,733
513,500 animal

99,847

1,115,080 Representing salaries only

	Allocation in 2026	Allocation in 2025	Allocation in 2024	Allocation in 2023	Allocation in 2022	Allocation in 2021		
Fire	171,167	162,485	162,485	214,853	184,986	184,986		
Police	171,167	162,485	162,485	214,853	184,986	184,986		
AC	99,847	94,783	94,783	107,426	92,493	92,493	32,557	increase to PW
Pks	171,167	162,485	162,485	214,853	184,986	184,986	31,110	ncrease to GF
Street	167,244	156,392	156,392	206,796	169,571	169,571	1,447	
Water	167,244	156,392	156,392	206,796	169,571	169,571		
WW	167,244	156,392	156,392	206,796	169,571	169,571		
Total	1,115,080	1,051,414	1,051,414	1,372,373	1,156,165	1,156,164		



The City of Bryant started applying for the GFOA Budget Book Award in 2017. The City first received the Award for their 2018 Budget Book. Planning and long term goal setting have always taken place within the city but with the submission of the budget book these processes have begun to be more fully documented by the present City Finance Department.

The 2016 $26 million dollar Bond issuance was under taken in part to fund two Fire Stations and several parks projects that had been planned for some time and in part were discussed in conjunction with a 2020 plan.

It was planned in both 2020 and 2021 to hold several joint meetings to begin to solidify a 2040 Plan between the City Chamber and the City's offices; however, because of COVID these meetings were put on hold and never conducted. On the City's side to start an informal process of listing items considered for General Fund for the next 20 years the Department heads were polled. Some of the items listed came from the feedback received from Department heads. We have been included this listing in the Budget Books for 2020, 2021, 2022, 2023, 2024, 2025 and now 2026.

The State of Arkansas mandates that General Funds be budgeted balanced each year excluding capital projects. In order for this to be clearly and transparently accomplished each year the Council has chosen to adopt the regular budget in December and then come back and adopt a separate resolution for any capital for General Fund.

This appendix for these funds is not intended to provide for precise budgeting. The costs are estimates. Annually in the Budgeting process updates to the plan, deletions, additions, delays or other revisions may occur which will reflect changing community needs and resources. Only after incorporation in successive budgets or as approved separately by the City Council will these items be considered funded.

Some of the items contained here in this appendix will require on going operational costs and in some cases produce operational savings. However, given the speculative nature of these items these operational additional costs or savings have not been estimated at this time.

In 2025 Mayor Treat started discussions of a 2050 Comprehensive City Plan. Some of the items discussed for the 2050 plan may require additional review or approval by the various city committees/commission including but not limited to Water/Wastewater, Parks, Community Development and Review, Planning Commission and also review or discussion or reciprocal agreements with the County or State. Additionally some may require public hearings.

Recap of Parks Capital and Maintenance Items Completed in 2022, 2023 and 2024 (all GF pg. 58 Audit)						
Description	2022	2023	2024	2025 thru 9/16/25		Funding Sources (Grant, Bond, Amend78, Donations, Savings)
Bishop Park, dept 0430						
Aquatic Center						
Dehumidifier	62,266					**GF Savings**
ADA Stairs		7,934				**GF Savings**
Flooring	16,911					**GF Savings**
Aquatics Roof Repair		52,806				**GF Savings**
Bathhouse HVAC Replacement			31,500			
New Shelter for Splash Pad Pumps			4,100			**GF Savings**
Pool HVAC, Dehumification and HVLS Fans				713,978		**Amend 78**
Pool Heaters for Lap Pool and Therapy Pool				49,944		**GF Savings/Amend 78**
Bishop Grounds & Center						
Replace Stolen Trailer	3,200					**GF Savings**
Boone Rd cross walk and sidewalk, other half in Street	6,859					**GF Savings**
(A) complex backstop netting was Q322 now Q423 now in 2024			27,447			**GF Savings**
Alcoa 40 Park Upgrades, dept 0440						
Bathrooms and Pavilion, in progress, COVID Delays - AP, rolled to 2022	207,220	28,009				**Advertising and Promotion Tax**
Engineering on trail connecting to Mills, McClelland	11,357	5,722				**GF Savings**
Midland Park Upgrades, dept 0420						
Field Lighting, $71K approved out of AP Funds	266,996					**AP Funds**
Pilgreen for Field Lighting $50K Soccer Club Sponsor	77,500					**GF Savings**
Sign	7,250					**GF Savings**
Mills Park Upgrades, dept 0410						
Playground Phase 2 was Q322 50% Grant possible		347,083				**Grant, GF Savings**
Expanded tennis/pickleball courts 3 $100K a piece initial estimate	10,500	544,319				**Amend 78**
Pavilion Refurbish & Electrical	26,571					**GF Savings**
Pool Resurfacing			48,675			**GF Savings**
Mills Park Trail Engineering			5,610			**GF Savings**
Hot Water Heater and Sand Filter Replacement				16,378		**GF Savings/Amend 78**
Springhill Park Upgrades						
						GF Savings
Parks General dept 0400						
Zero Turn Mower	14,572	15,727				**GF Savings**
Side by Side		16,106		16,461		**GF Savings**
Other Depts						
Courts new Door ADA			7,362			
IT Sante Fe		30,000				
AC Expedition		58,659				
AC Heat Pump replacement on building		8,453				
CH Upgrade to building access controls		69,294				
PD Officer Body Cams/Dash Cams		679,803				
PD K9 Officer		8,600				
Fire SCBA Cascade Compressor ($63K HQ and $20K to move exist to Stat 2)			56,893			**GF Savings**
Totals	711,202	1,872,514	124,693			
Fire						
		(11,115)				
12 AEDs and a Trainer (12 at 3K and trainer 2K non capital)			Ordered			**GF Savings**
Rope Rescue Equipment (non cap)			Done			**GF Savings**
5 year capital and maintenance plan						
Description	2026	2027	2028	2029	2030	**Proposed Funding Sources (Grant, Bond, Amend78, Donations, Savings)**
Bishop Park, dept 0430, Master Plan est. $8.5 Mil						
Aquatic Center						
Aquatic Center Upgrades	100,000		30,000	25,000		Unfunded
Ozone & Pool Chemistry Upgrades		100,000				Unfunded
Bishop Grounds & Center						
2 complex restroom (includes A), Shade Structures, Lighting Upgrades	2,000,000					Applied for a Grant
Weight Room Equipment (not yet funded and not in master plan)	30,000		30,000			Unfunded
Gym Floor Resurfacing (every 10 years, $15k each year to maintain) and New Curtains			140,000			Unfunded
Center Parking Lot Overlay maintenance not in master plan		300,000				Unfunded
Ashley Park Maintenance, dept 0450, see Master Plan (est. $1.9Mil) details for consideration for this park in the future.						
Alcoa 40 Park Upgrades, dept 0440, see Master Plan (est. $6 mil) details for consideration for this park in the future.						
Parking Lot Updates and Lighting	550,000	400,000				Applied for Grant
Skate Park				2,875,000		**Possible Grant**
Alcoa 40, dept 0440, and Mills dept 410 see Master Plan Connector Trail , details for consideration for this park in the future.						
Pos opened in 2023 carried forward into 2025 with McC Match	76,925					Grant 80/20 total $384,625
Midland Park Upgrades, dept 0420, see Master Plan (est. $12 mil) details for consideration for this park in the future.						
Mills Park Upgrades, dept 0410, see Master Plan (est. $2.3 mil) details for consideration for this park in the future.						
Master Plan Implementation					2,400,000	Unfunded
Debswood Park Upgrades, dept 0400, see Master Plan details for consideration for this park in the future.						
Master Plan Implementation				575,000		Unfunded
Springhill Park Upgrade Master Plan est. Of $200K						
Kings Crossing Parks						
Master Plan Implementation	280,000					Unfunded
Fire Chief Park/First Responders Park (Master Plan Est. of $4 mil						
Engineering & Design		311,500				Unfunded
Construction			4,160,000			Unfunded
Parks General dept 0400 - includes Hilltop($650K) , and Plum($200K) Parks as well as the Water Park($20 Mil) and Tennis/Pickleball Complex ($15 Mil) until locations are set via the Master Plan documents, see Appendices						
Parks Equipment	26000	36000	100000	134000		Unfunded
Totals by year for Parks	3,062,925	1,147,500	4,460,000	3,609,000	2,400,000	

Bryant City Hall (Admin - HR, Fin, Eng, Mayor, City Clerk, etc.) Animal Control, Courts, IT, and Com Dev						
Year	2026	2027	2028	2029	2030	
Comprehensive Plan put out by RFQ						
New City Hall		3,000,000				**BOND**
New Animal Control Facility Architecture Costs		65,000				**GF Savings/Partner Split**
New Animal Control Facility		5,000,000				**Bond/Grant**
Reseal and paint Parking Lot (at Animal Control)						**GF Savings**
Finance/Water Billing Building Improvements		30,000				**Undetermined**
Network Infrastructure Upgrade, Switches and Routers, Replacement 6-8 years						**GF Savings**
City Hall Improvements at the Water Window Area						**GF Savings**
Bryant Fire						
Outfit Training Room with AV System	60,000					**GF Savings**
Hwy 5/Hilltop RD Area Fire Station		3,000,000				**BOND**
Equipment for Hwy 5/Hilltop RED Area Fire Station		1,000,000				**BOND**
5 year cycle adding to our fire apparatus fleet						**Amend 78**
Reseal and paint Parking Lot (Split with Police)	12,500					**GF Savings**
Bryant Police						
Replace body Armor 5 year expiration some each year	15,000	15,000	15,000	15,000		**Grants/GF Savings**
NEW K9 Dogs some from 2 from School and 1 from Narcotic funds						**Donation/GF Savings**
New Police Headquarters		4,000,000				**BOND**
Reseal and paint Parking Lot (Split with FIRE)	12,500					**GF Savings**
Replace aging Trinity Innovative Solutions/Getac Camera Units in Cars (new in 2023), have approximately 50 units replace every 5 years				100,000		**Amend 78**
Replace aging Body Camera Units, have approximately 61 units replace every 2 years individually below the Capital threshold of $5K	5,000	5,000	5,000	5,000		**GF Savings**
City Wide General Fund Totals	105,000	16,115,000	20,000	120,000	0	16,360,000

Future Capital Projects and Funding Considerations

Over the next decade, four major capital projects are being considered:

- A new or significantly improved City Hall
- A new Fire Station in the northern area of the city
- A new Police Headquarters
- A new Animal Control Facility

The combined cost of these projects is expected to exceed $10 million, likely requiring the issuance of bonds to finance them.

Starting December 1, 2026, the 2016 Sales and Use Bond becomes eligible for refinancing. At that time, the City Council could consider taking the issue to a public vote to refinance the existing debt and extend the Sales Tax to help fund these critical infrastructure improvements.

This topic has been highlighted in the city's Budget Books from 2022 to 2025. However, in September 2024, Mayor Treat introduced a new possibility to the City Council and Bond Counsel: the advanced refunding of the 2016 debt to fund the construction of an outdoor entertainment venue.

Proposed Plan for Refinancing Failed

This extension would have generated an estimated $33 million to fund the entertainment venue. The strategy behind this approach was the venue would drive economic growth, potentially increasing sales tax revenue, property taxes, and franchise fees. These additional revenues could then be used to finance future city projects, including facility improvements. If successful, this plan might reduce the need for new facilities by allowing for repairs and enhancements to existing structures. The election was held May 13, 2025, voters chose not to refinance at that time. Back to the drawing board. In XX of 2025 a Funding Committee was formed to address this and other funding issues being experienced by the City of Bryant. After XX meetings the funding committee decided to get behind the idea of increasing sales tax to fund these and other items like the Wastewater Treatment plant needed upgrades, Stormwater infrastructure and others. The amount and division and timing of such a tax increase is being explored by consultants the city hired.

Bryant Fleet Overview and five year plan		LC	OC						
Bryant General Fund Departments - including Enterprise Leases				2026	2027	2028	2029	2030	2031
NEW Planning and Development - dept 0120		4							
	Ordering 5 vehicles on proposed Amend 78								
Fire - depts 0500-0510		2							
IT									
2020	Hyundai Santa Fe	91259						Replace	
Animal - 6 planned vehicles for 10.5 employees									
2013	Ford F250 Truck	69002							
2023	Ford Transit Van	02855							
2023	Ford Expedition XL SUV	11893							
2025	Office Staff Use Ford FS SUV Max 4*2	49930							Replace
2025	Office Staff Use Ford FS SUV Max 4*2	49865							Replace
2025	4th Officer Use Ford FS SUV Max 4*2	49917							Replace
2025	added a 4th Ford ex on 9/29/25 per Crystal	50029							
Fire	Chief, Assist. Chief, Marshall, Batt Chief, Brush and Pool Truck								
2013	Ram 2500	02148		Replace					
2015	Ram 5500 Brush Truck	08948							
2016	Chev Tahoe	90828		Replace					
2017	Dodge Durango	29002			Replace				
2019	GMC Sierra	31033					Replace		
2020	Ford F250	68562						Replace	
Parks - 11 vehicles for 18 full time and 11 part time employees									
2018	GMC Sierra 3500 dump bed (1-ton)	66156						Replace	
2018	GMC Sierra 2500 crew long (Ballfield)	00896						Replace	
2018	GMC Sierra 2500 crew long (Mow Crew)	02286						Replace	
2018	GMC Sierra 2500 crew short (David)	17426						Replace	
2004	Ford Expedition	B49713			Replace				
2025									replace
2009	Chevy Silverado 2500HD (Trash Truck)	49772			Replace				
2025									Replace
2025									Replace
2025									Replace
2025									Replace
Police Department - 27 of the below vehicles are up for sale in 2024 and 2025, keeping 2 Specialty Vehicles. It is unknown how much will be received from the sale but it should be budget neutral in 2025 to replace only 13 (6 regular, admin unmarked, 7 Enterprise) of them in 2025 and two in later years. After 2024 the Police Department is the only department planning to continue their leases with Enterprise. In 2024 they bought 8 new vehicles from Enterprise to pay off through 2029 (5 years). The old Enterprise agreement from 2020/2021 is for 32 vehicles. They currently rent 7(budgeted in act 5245 non-cap) and that brings their department total to 62 vehicles for 59 dept employees.									
2025	Chevy Silverado	41698							Replace
2025	Chevy Tahoe	86400							Replace
2025									Replace
2015	Dodge Durango	47767							
2015	Ford Cargo Van kept for Specialty Vehicle	91263							
2016	Dodge 1500 - on Gov Deals to sell in 11/2024	20615							
2016	Dodge 1500	02136							
2025	Chevy Tahoe - Enterprise	16849							Replace
2025	Chevy Tahoe - Enterprise	16948							Replace
2025	Chevy Tahoe - Enterprise	16943							Replace
2025	Chevy Tahoe - Enterprise	16864							Replace
2025	Chevy Tahoe - Enterprise	16843							Replace
2025	Chevy Tahoe - Enterprise	16823							Replace
2025	Chevy Tahoe - Enterprise	16813							Replace
2008	Ford F350 - Sold by 11/2024	04824							
2025									Replace
2017	Ford Explorer	36819							
2025									Replace
2025									Replace
2018	Dodge Ram Truck	70000				Replace			
2019	Dodge Charger	26569							
2019	Dodge Charger	26570							
2019	Dodge Charger	26571							
2019	Dodge Charger	26572							
2022	GMC Yukon Chief's	29990			Replace				
Unknow	LESSO Mrap Kept as Specialty Vehicle	No VIN/Title							
Unknown	LESSO Tandem Axle 16ft Trailer - Sold by 11/2024	No VIN/Title							
Unknown	LESSO Single Axle Lrg Wheel Trailer	No VIN/Title							
Unknown	LESSO Single Axle Trailer	No VIN/Title							
Unknown	LESSO RTV - sold by 11/2024	68424							
Unknown	LESSO Motorcycle, donation in pieces	04000							
Street - 24 vehicles for 18 employees									
Vehicles	Make:								
2022	Ram 5500 4x4 Single Cab Tradesman Diesel (Dump)	71327			Replace				
2023	Ram 5500 4x4 Crew Cab Tradesman Diesel (Dump)	55839				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59920				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	81539				Replace			
2023	Ram 2500 4x4 Crew 6' 4" Bed Diesel	81540				Replace			
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59921							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59922							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59923							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59924							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59925							

2024	Ram 5500 4x4 Single Cab Tradesman Diesel (Dump)	18648							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	59920							
2024	Ram 5500 4x4 (1 Ton) Tradesman Diesel (Mechanic)	39967							
2024	Ram 2500 4x4 Crew 6' 4" Bed Diesel	11963							
2024	Ram 1500 4x4	36990							
2024	Jeep Grand Cherokee Laredo 4x4	78210							
2024	Jeep Grand Cherokee Laredo 4x4	51792							
2024	Jeep Grand Cherokee Laredo 4x4	51793							
2024	Jeep Grand Cherokee Laredo 4x4	51790							
2024	Jeep Grand Cherokee Laredo 4x4	51790							
2024	Jeep Grand Cherokee Laredo 4x4	51791							
2022	Ram 5500 1 Ton	71327			Replace				
2023	Mack Granite 64 Single Axle	02014							
2024	Ram 5500 4X4	18648							
2024	Ram 5500 4X$	39967							
2024	Mack Granite 64 Tandem	88451							
2025	Mack Granite 64 Tandem	44435							
2022	Ram 5500 AT37G Bucket Truck	95336			Replace				
Trailers									
2025									Replace
2025									Replace
2025									Replace
2019	Air Burner T-300	11018				Replace			
2019	Big Ex	95327							
2022	Big Tex	18079							
2022	KM International	46033							
2023	CellTech	69349							
2023	PJ Trailers	49707							
2023	Trailboss	04451							
2024	Palmer	03069							
2024	Vermeer	50857							
2024	X-ON	33603							
Mowers									
2025									Replace
2019	Scag Power Equipment	00204							Replace
2019	Scag Power Equipment	00203		Replace					Replace
2021	Scag Power Equipment	00729				Replace			Replace
2022	Scag Power Equipment	00103							
2024	John Deere	17594							
2024	John Deere	17742							
2024	John Deere	92375							
2024	Ventrac	59926							
Heavy Equipment									
2006	Sakai Roller	30172		Replace/$100K					
2011	Caterpillar	00723							
2025									Replace
2019	Air Burner T-300	11018				Replace			
2023	John Deere	49348							
2023	Sakai	30335							
2017	Caterpillar	06761		Replace/$200K					
2023	John Deere	69766							
2023	John Deere	49348							
2011	Caterpillar	00723							Replace
Heavy Trucks:									
2025									Replace
2025									Replace
2025									Replace
2022	Ram	71327			Replace				
2022	Kenworth T370	50291			Replace				
2023	Mack	02014							
2024	Ram	18648							
2024	Ram	39967							
2024	Mack								Replace
2025	Mack	44435							
Stormwater - 3 vehicles for 4 employees									
2024	Jeep	51789							
2024	Jeep	51788							
2024	Jeep	51787							
Water - 11 vehicles for 7 employees and 4 for Pumps and Controls									
Vehicles									
2025	On order PO end 4461 for vs. 2430 for $61999	76703	###						Replace
2025	on order PO end 2686 for	71224	###						Replace
2025	On order PO end 2427 for	60794	###						Replace
2025	On order PO end 2431 for	49295	###						Replace
2025	On order PO end 2431 for	49295	###						Replace
2025	On order PO end 2739 for	89748	###						Replace
2025	On order PO end 2430 for, see above?	61999							Replace
2025									Replace
2022	Ram 5500	24471			Replace				
2024	Ram 1500	42920					Replace		
2024	Jeep Grand Cherokee	51790					Replace		

2025									Replace
2018	Peterbuilt Vac-All	49926							
2025	Stribling Hammer	PO 1838							
2025	50/50 Ram 2500 New Position Water/WW	NEW							
Equipment									
2025	On order PO end 2052 for	537000	###						Replace
2023	John Deere 35	312						Replace	
Trailers									
2025	Trailer	NEW							
	Trailer Fusion Pipe Cargo								Replace
Wastewater - 9 vehicles for 23 employees									
Vehicles									
2025	On order PO end 2086 for	45690	###						Replace
2025	On order PO end 2429 for	60790	###						Replace
2025	On order PO end 2954 for	31410	###						Replace
2025	On order PO end 2726 for	61260	###						Replace
2025	On order PO end 2727 for	61260	###						Replace
2025	On order PO end 2432 for	112490							Replace
2025	Not ordered yet budgeted at	287000							Replace
2022	Ram 3500 Dually	38677			Replace				
2019	Weston Star Vac Con - 10 year contract replace in 2030	H5678						Replace	
2024	Ram 2500	76793					Replace		
2024	Ram 2500	68248					Replace		
2024	Ram 2500	68249					Replace		
2024	Ram 3500 Dually	98682					Replace		
2024	Ram 3500	72697					Replace		
2025	On order PO end 3487 for	233400							Replace
Trailers									
2025	On order PO end 1764 for	17010							Replace
2025	On Order PO end 1763 for	19730							Replace
2025	On order PO end 1843 for	18780							Replace
2025	Extra ordered from savings PO end 1845 for	12543							
2019	Big Tex 14ft Dump Trailer	38252		Replace					
2022	Big Tex 40ft Gooseneck	03109					Replace		
2012	Wooden Equipment Trailer	00003							
2010	Big Tex Box Trailer	2433							
Equipment									
2025	1997 Sniper Jetter 747 pending budgeted at $281K								Replace
2025	on order PO end 1553 for	93250							Replace
2025	on order PO end 1760 for	90070							Replace
2020	Scag SMT-72V	00137			Replace				
2018	Kubota RCK72P-28Z	00874							
2020	Kaeser M55PE	35630			Replace				
2022	John Deere 333G Skid	35500					Replace		
2022	John Deere 50G Excavator	98352					Replace		
2023	John Deere 85G Excavator	24630						Replace	
2021	Hammerhead HB45T4 GenPac	20002				Replace			
2021	Hammerhead 100XT PB Machine	30021				Replace			
2025	4" Pump PO 1551 for ?								Replace
2025	John Deere 35 Excavator								Replace
2025	McElroy Fusion Machine Pipeburst								Replace
2025	John Deere 135 Excavator								Replace

Appendix 4 - City Fee Schedule

Dept	Fee/Permit Description	Misc. - GL Code	Amount/Calculation
Plan Dev	Accessory Building	Fee, 001-0120-4248	14 Cents a Square Foot. $40 Minimum
Plan Dev	Act 474	Fee, 001-0120-4200	.000475 * Project Costs. Maximum $1000
Plan Dev	Amusement Permit	Fee, 001-0120-4204	100
Plan Dev	Annex-App	001-0120-4206	125
Plan Dev	Billboard Permit	Fee, 001-0120-4242	100
Plan Dev	Building-New Residential Building	Fee, 001-0120-4236	14 Cents a Square Foot. $150 Minimum
Plan Dev	Building-Residential Addition, Remodel	Fee, 001-0120-4238	14 Cents a Square Foot. $100 Minimum
Plan Dev	Burn Permit	Fee, 001-0120-4256	150
Plan Dev	Business Permit - Temporary - Application Fee	Fee, 001-0120-4250	25
Plan Dev	Commercial - Addition, Remodel	Fee, 001-0120-4210	15 Cents a Square Foot. $100 Minimum
Plan Dev	Commercial - New Building	Fee, 001-0120-4228	15 Cents a Square Foot. $200 Minimum
Plan Dev	Commercial Plan Review, STORMWATER DETENTION	Fee, 001-0120-4228	1/2 of Commercial Building Fee
Plan Dev	Conditional Use - Application Fee	Fee, 001-0120-4206	150
Plan Dev	Demolition Permit	Fee, 001-0120-4212	100
Plan Dev	Electrical - All electrical systems, new construction, additions, and accessory buildings	Fee, 001-0120-4214	14 Cents a Square Foot. $35 Minimum
Plan Dev	Electrical - Alternative Energy Systems - Solar Panels, Fuel Cells, Wind Generators, (Enter # of systems)	Fee, 001-0120-4214	$35 Plus $30 Each Additional System
Plan Dev	Electrical - Electrical systems, renovations, alternation and repairs (enter # of inspections)	Fee, 001-0120-4214	2 Inspections are $70. Each Inspection after is $35.
Plan Dev	Electrical - Service only, service change outs, or Electrical Service Upgrades	Fee, 001-0120-4214	35
Plan Dev	Electrical - Temporary Service Pole	Fee, 001-0120-4214	35
Plan Dev	Electrical - TPP	Fee, 001-0120-4214	35
Plan Dev	ELECTRICAL RE-INSPECTION	Fee, 001-0120-4214	35
Plan Dev	FENCE PERMIT	Fee, 001-0120-4218	25
Plan Dev	Gas - Serve Line Per Meter (Enter # of Meters)	Fee, 001-0120-4232	$35 PER METER
Plan Dev	Large Attendance Facility Permit	Alcohol Permit Fee, 001-0120-4258	1000
Plan Dev	Liquor Manufacturing Permit- Vinous Liquors	Alcohol Permit Fee, 001-0120-4258	250
Plan Dev	Liquor Manufacturing Permit-Spirituous Liquors	Alcohol Permit Fee, 001-0120-4258	500
Plan Dev	Mechanical - Boilers (Enter # of Boilers)	Fee	$70 for the first system. $25 for each after.
Plan Dev	Mechanical - Commercial Vent Hoods and Exhaust Systems (Enter # of Systems)	Fee, 001-0120-4220	$60 for the first system. $15 for each after.
Plan Dev	Mechanical - Duct Work (Enter # of Systems)	Fee, 001-0120-4220	$70 for the first system. $35 for each after.
Plan Dev	Mechanical - Heating & Cooling system for new construction, additions, and accessory buildings	Fee, 001-0120-4220	14 Cents a Square Foot Heated and Cooled. $70 Minimum
Plan Dev	Mechanical - HVAC change out (Enter # of Units)	Fee, 001-0120-4220	$70 for the first system. $35 for each after.
Plan Dev	Mechanical - Remodel, Renovation, Alterations, Replacement and Repairs	Fee, 001-0120-4220	70
Plan Dev	Meter Charge	Water Impact and Connection	66
Plan Dev	MOBILE HOME	Fee, 001-0120-4226	50
Plan Dev	Monthly Sales Tax 10%	Sales Tax, 001-0120-4656	.10 PER DOLLAR SOLD
Plan Dev	Noise Ordinance	Fee,	5
Plan Dev	Off-Premises Caterer Permit	Alcohol Permit Fee, 001-0120-4258	250
Plan Dev	On-Premises Consumption Permit - Restaurant	Alcohol Permit Fee, 001-0120-4258	Seating Capacity is under 100 equals $500. Over 100 is $1000
Plan Dev	On-Premises Consumption-Hotel, Motel	Alcohol Permit Fee, 001-0120-4258	The number of Rooms is under 100 equals $500. Over 100 is $1000
Plan Dev	Penalty Fee, 001-0120-4208 on BL after March 31st	001-0120-4208	25 Percent of Fee
Plan Dev	Permit for work in the street Right-Of-Way or City Easement	Fee, 001-0120-4230	50. Unless Company has Franchise Fee Agreement
Plan Dev	Plumbing - Permit Fee	Fee, 001-0120-4232	35
Plan Dev	Plumbing - Plumbing Fixtures (Enter # of Fixtures)	Fee, 001-0120-4232	$5 PER FIXTURE
Plan Dev	Plumbing - Systems for new construction, additions and accessory buildings	Fee, 001-0120-4232	14 Cents a Square Foot Heated and Cooled. $40 Minimum
Plan Dev	Plumbing - Water Heater (Enter # of water heaters)	Fee, 001-0120-4232	35
Plan Dev	Private Club Monthly Sales Tax 5%	Sales Tax, 001-0120-4656	5% of TOTAL ALCOHOL SALES
Plan Dev	Private Club Monthly Sales Tax Late Fee	Sales Tax, 001-0120-4656	10% of Sales Tax Fee
Plan Dev	Private Club Permit	Alcohol Permit Fee, 001-0120-4258	750
Plan Dev	Re-Inspection (Enter # of Inspections)	Fee, 001-0120-4234	$35
Plan Dev	Re-Plat - Review Fee - 001-0120-4250	Fee, 001-0120-4250	$25 plus $1 per Lot
Plan Dev	Retail Beer and Light Wine Off-Premises Permit	Alcohol Permit Fee, 001-0120-4258	$20 for the First $2000 in Sales. $5 for Every $1000 After.
Plan Dev	Retail Beer and Light Wine on Premises Permit	Alcohol Permit Fee, 001-0120-4258	$20 for the First Two Thousand in Sales. $5 for Every Thousand After.
Plan Dev	Retail Liquor Off-Premises Permit	Alcohol Permit Fee, 001-0120-4258	425
Plan Dev	Re-Zoning - Application Fee (1=Lot/Block, 2=Meets/Bounds) - 001-0120-4206	001-0120-4206	Lot and Block is $40. Meets and Bounds is $125.
Plan Dev	RPZ PERMIT	Fee, 001-0120-4230	40
Plan Dev	SANITATION PERMIT	Fee, 001-0120-4240	25
Plan Dev	Satellite Catering Permit	Alcohol Permit Fee, 001-0120-4258	250
Wastewater	Sewer Connection Fee, also supplied by Angela	Sewer Impact and Connection, 500-0950-4558	150
Wastewater	Wastewater Impact Fee, supplied also by Angela 500-0950-4631	Sewer Impact and Connection	500 per lot/unit
Plan Dev	SIGN PERMIT	Fee, 001-0120-4242	35
Plan Dev	Sign Variance Fee - 001-0120-4250	Fee 001-0120-4250	100
Plan Dev	SITE CLEARANCE PERMIT	Fee, 001-0120-4212	5
Plan Dev	SOLICITATION PERMIT	Fee, 001-0120-4244	15
Stormwater	Stormwater In-Lieu Fee	500-0140-4567	$500-$3000 based on acreage, calculated by STORMWATER
Stormwater	Commercial-Large - Stormwater Detention and Drainage Plan Review	500-0140-4567	250
Stormwater	Commercial-Small - Stormwater Detention and Drainage Plan Review	500-0140-4567	250
Street	STREET CUT	Fee, 001-0120-4230	50
Wastewater	Subdivision Final Plat - Wastewater Flushing Fee	Fee, 500-0950-4631	50
Wastewater	Subdivision Final Plat - Wastewater Impact Fee - 500-0950-4631	Fee, 500-0950-4631	Number of Lots * 50
Water	Subdivision Final Plat - Water Flushing Fee	Fee, 500-0900-4632	50
Water	Subdivision Final Plat - Water Impact Fee - 500-0900-4632	Fee, 500-0900-4632	Number of Lots * 50
Water	Subdivision Preliminary Plat - Review Fee - 001-0120-4250	Fee, 001-0120-4250	Number of Lots * 3 + 300
Plan Dev	Subdivision Preliminary Plat - Stormwater Detention and Drainage Plan Review - 500-0140-4567	500-0140-4567	$25 per lot. $250 Minimum
Plan Dev	SWIMMING POOL	Fee, 001-0120-4252	60
Water	System Dev. Charge, also supplied by Angela	Water Impact and Connection, 500-0900-4540	150
Plan Dev	Temporary Business License Fee	001-0120-4208	Double Business License Fee
Plan Dev	Variance - Application Fee (1=Lot/Block, 2=Meets/Bounds) - 001-0120-4206	001-0120-4206	Lot and Block is $40. Meets and Bounds is $125.
Water	Water Connection Fee, also supplied by Angela	Water Impact and Connection, 500-0900-4556	245
Water	Water Deposit	Water Impact and Connection	110
Water	Water Impact Fee, supplied also by Angela, 500-0900-4629	Water Impact and Connection	600 per lot/unit
Plan Dev	Wholesale Beer and Light Wine Permit	Alcohol Permit Fee, 001-0120-4258	125
Plan Dev	Wholesale Liquor Permit	Alcohol Permit Fee, 001-0120-4258	500
Plan Dev	Work Commencing before permit issuance (Enter Fee)	Fee, 001-0120-4230	DOUBLE THE PERMIT FEE
Animal Control	1st Impound/pickup - licensed/sterilized	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	20
Animal Control	1st impound - not licensed or vaccinated	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	30
Animal Control	2nd impound	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	60
Animal Control	3rd impound	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	120
Animal Control	4th and Subsequent impounds	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	240
Animal Control	After- hours impound fee, in addition to regular Impound/Boarding Fees. Also applies to reclaim after hours.	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	50
Animal Control	Emergency Boarding	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	0
Animal Control	Boarding	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	10
Animal Control	Quarantine/Prosecution (Includes police impoundment.)	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	20
Animal Control	Puppies/Kittens Impounded with Mother	Per Animal, Per incident, Ord 2015-19, 001-0200-4420	5
Animal Control	Bath	Per Treatment Ord 2015-19, 001-0200-4222	10
Animal Control	Flea/Tick Treatment/Preventative	Per Treatment Ord 2015-19, 001-0200-4222	10
Animal Control	Vaccination	Per Treatment Ord 2015-19, 001-0200-4222	5
Animal Control	Dangerous Dog Permit	Monthly Monitoring Fee Ord 2015-19, 001-0200-4224	30
Animal Control	Vicious Dog Bond - Pending Court	1 Time Fee, Refundable if court ordered Ord 2015-19, 001-0200-4224	500

Animal Control	Emergency Veterinary Care	Based on Animal Needs, 001-0200-4224	Varies
Animal Control	Adoption	Per Animal , Ord 2015-19, 001-0200-4202	15
Animal Control	Medical Care, Misc.	Per Animal , Ord 2015-19, 001-0200-4222	20
Animal Control	Spay/Neuter	Per Animal , Ord 2015-19, 001-0200-4246	60
Animal Control	Adoption - Small Animals	Per Animal , Ord 2015-19, 001-0200-4202	5
Animal Control	Adoption- Exotics	Per Animal , Ord 2015-19, 001-0200-4202	Set by Director
Animal Control	Adoption - Misc.	Per Animal , Ord 2015-19, 001-0200-4202	Set by Director
Animal Control	Adoption - Discount	Per Animal , Ord 2015-19, 001-0200-4202	Set by Director
Animal Control	Adoption - Senior Discount	Per Animal , Ord 2015-19, 65 year of age or older, 001-0200-4202	minus $5
Animal Control	Euthanasia 0-50 lbs.	Per Animal , Ord 2015-19, 001-0200-4222	30
Animal Control	Euthanasia 51-100 lbs.	Per Animal , Ord 2015-19, 001-0200-4202	40
Animal Control	Euthanasia 101-150 lbs. (Needs updated)	Per Animal , Ord 2015-19, 001-0200-4202	60
Animal Control	Euthanasia 150 - 200 lbs. (Needs updated)	Per Animal , Ord 2015-19, 001-0200-4202	80+$2 per lb. over - Needs to be increased to 90+$2 per lb. over 150 lbs.
Animal Control	Private Cremation with Return of Cremains (Prices set at: 0-25 lbs.; 25.01 - 50 lbs.; 50.01 - 150 lbs.; 150 lbs. + Not available.)	Per Animal , Ord 2015-19, 001-0200-4202	$175/$195/$225 - Needs increased to 180/195/230
Animal Control	Cremation without Return (Prices set at 0 - 25 lbs.; 25.01 - 50 lbs.; 50.01 - 199.9 lbs.; 200 lbs. + Not Available - Refer to Livestock and Poultry.)	Per Animal , Ord 2015-19, 001-0200-4202	$35/$45/$55 - Needs Increased to 40/50/60
Animal Control	Urn or Remains Container	Per Animal , Ord 2015-19, 001-0200-4202	Cost
Animal Control	Semi- Private Cremation with Return (Prices set at: 0-25 lbs.; 25.01 - 50 lbs.; 50 lbs. + Not Available, Must be Private.)	Per Animal , Ord 2015-19, 001-0200-4202	$125
Animal Control	Pet Memorial Service	Per Item, 001-0200-4222	TBD
Animal Control	License - 1 year	Annually , 001-0200-4224	5
Animal Control	License - 3 year	Triennial, 001-0200-4224	15
	(Deleted - Outdated)		
	(Deleted - Outdated)		
Animal Control	License - Registered Therapy, Assistance Animal and Law Enforcement/Military Animals	No Fee	0
Animal Control	Lifetime Pet License	One Time , 001-0200-4224	50
Animal Control	Active/Military Senior Discount	Per Pet License, 001-0200-4224	($2)
Animal Control	Wild Animal Permit	Annually , 001-0200-4224	100
Animal Control	Animal Establishment Permit - Private Kennels/Catteries	Annually , 001-0200-4224	25
Animal Control	Animal Establishment Permit - Grooming, Boarding Kennels	Annually , 001-0200-4224	25
Animal Control	Animal Establishment Permit - Pet Shops	Annually , 001-0200-4224	40
Parks	**Fee Name**		**Fee Price**
Parks	**Memberships**		
Parks	Senior Annual	001-0430-4300	$120
Parks	Senior Monthly	001-0430-4300	$15
Parks	Senior 3 Month	001-0430-4300	$40
Parks	Senior 6 Month	001-0430-4300	$75
Parks	Senior 10 Pass	001-0430-4300	$30
Parks	Family Annual	001-0430-4300	$420
Parks	Family Monthly	001-0430-4300	$45
Parks	Family 3 Month	001-0430-4300	$125
Parks	Family 6 Month	001-0430-4300	$240
Parks	Additional Youth Annual	001-0430-4300	$75
Parks	Additional Adult Annual	001-0430-4300	$175
Parks	Additional Youth Monthly	001-0430-4300	$6
Parks	Additional Adult Monthly	001-0430-4300	$16
Parks	Additional Youth 3 Month	001-0430-4300	$20
Parks	Additional Adult 3 Month	001-0430-4300	$48
Parks	Adult Annual	001-0430-4300	$280
Parks	Adult Monthly	001-0430-4300	$30
Parks	Adult 3 Month	001-0430-4300	$80
Parks	Adult 6 Month	001-0430-4300	$150
Parks	Adult 10 Pass	001-0430-4300	$45
Parks	Student Annual	001-0430-4300	$150
Parks	Student Monthly	001-0430-4300	$20
Parks	Student 3 Month	001-0430-4300	$50
Parks	Student 6 Month	001-0430-4300	$80
Parks	Student 10 Pass	001-0430-4300	$30
Parks	Disability Annual	001-0430-4300	$120
Parks	Disability Monthly	001-0430-4300	$15
Parks	Disability 3 Month	001-0430-4300	$40
Parks	Disability 6 Month	001-0430-4300	$75
Parks	Disability 10 Pass	001-0430-4300	$30
Parks	Corporate Adult	001-0430-4300	$20
Parks	Corporate Senior	001-0430-4300	$10
Parks	Corporate Family	001-0430-4300	$30
Parks	Child Annual	001-0430-4300	$100
Parks	Child Monthly	001-0430-4300	$10
Parks	Child 3 Month	001-0430-4300	$25
Parks	Child 6 Month	001-0430-4300	$45
Parks	Adult Day pass	001-0430-4514	$5
Parks	Youth Day pass	001-0430-4514	$5
Parks	Mills Day pass	001-0410-4532	$5
Parks	Adult Mills Pool Season Pass	001-0410-4532	$75
Parks	Youth Mills Pool Season Pass	001-0410-4532	$60
Parks	**Activities**		
Parks	Adult Basketball	001-04304364	$250
Parks	Youth Basketball Individual	001-0430-4364	$100, now offering financial aid
Parks	Youth Basketball Team	001-0430-4364	$300
Parks	Youth Volleyball Individual	001-0430-4364	$50, now offering financial aid
Parks	Youth Volleyball Team	001-0430-4364	$200
Parks	BASS Swim Gold	001-0430-4366 - monthly	$85, now offering financial aid
Parks	BASS Swim Silver	001-0430-4366 - monthly	$85, now offering financial aid
Parks	BASS Swim Bronze	001-0430-4366 - monthly	$70, now offering financial aid
Parks	AAU kit	001-0430-4366	$65, AAU fees price increase
Parks	Master Swim	001-0430-4366 - monthly	$30
Parks	Swim Meet	001-0430-4340 - hourly rate	$100
Parks	Water Aerobics Non Members/Members	001-0430-4382 - monthly/class	25 and 10
Parks	Group Swim Lessons	001-0430-4382	$70, now offering financial aid
Parks	Private Swim Lessons	001-0430-4382	$120
Parks	Semi- Private Swim Lessons	001-0430-4382	$80
Parks	Swim Babies	001-0430-4382	$55
Parks	Adult Pickleball	001-0430-4364	$10, per doubles team for non members
Parks	Adult Disc Golf	001-0430-4364	$7, weekly entry fee
Parks	**Facility Rentals**	**(Indoor)**	
Parks	Senior Adult Center	001-0430-4332 - hourly rate	$20
Parks	Red Room	001-0430-4332 - hourly rate	$20
Parks	Green Room	001-0430-4332 - hourly rate	$20
Parks	Red/Green Room	001-0430-4332 - hourly rate	$40
Parks	Blue Room	001-0430-4332 - hourly rate	$50
Parks	Purple Room Half	001-0430-4332 - hourly rate	$35
Parks	Purple Room Full	001-0430-4332 - hourly rate	$50
Parks	Extra hour room fee	001-0430-4332	$40
Parks	Reservation Late Fee	001-0430-4332 - hourly rate	$25
Parks	Event Room Media	001-0430-4332	$50
Parks	Vendor Fee	001-0430-4332	$50
Parks	Late Check-out fee	001-0430-4332 - hourly rate	$50
Parks	Blue/Purple Room	001-0430-4332	$100

Parks	Gymnasium	001-0430-4332 - daily rate	$1050 an even number per court
Parks	Bishop Tournament Court	001-0430-4332 - hourly rate	$40
Parks	Bishop Basketball Court	001-0430-4332 - hourly rate	$50
Parks	Bishop Basketball Half Court	001-0430-4332 - hourly rate	$25
Parks	Fitness Room	001-0430-4332 - hourly rate	$20
Parks	Stage Pieces	001-0430-4332	$50
Parks	Baseball Parking Lot	001-0430-4332 - hourly rate	$50
Parks	Full Lap Pool	001-0430-4340 - hourly rate	$100
Parks	Individual Lanes	001-0430-4340 - hourly rate	$15
Parks	Therapy Pool	001-0430-4340 - hourly rate	$100
Parks	Racer's Party Room	001-0430-4340 - 2 hour block	$120
Parks	Splash Pad	001-0430-4340 - 2 hour block	$60
Parks	**Outdoor Rentals**		
Parks	Mills Pavilion 1	001-0430-4534 - hourly rate	$20
Parks	Mills Pavilion 2	001-0430-4534 - hourly rate	$10
Parks	Mills Pavilion 3	001-0430-4534 - hourly rate	$15
Parks	Bishop Park Pavilion	001-0430-4332 - hourly rate	$25
Parks	Ashley Park Pavilion	001-0450-4260 - hourly rate	$25
Parks	Ashley Park Baseball Field	001-0450-4260 - 1.5 hour block	$30
Parks	Alcoa 40 Multipurpose Field	001-0440-4260 - hourly rate	$30
Parks	Alcoa 40 Softball Field	001-0440-4260 - hourly rate	$30
Parks	Midland Soccer Field	001-0440-4260 - hourly rate	$30
Parks	Mills Park Pool Party	001-0430-4532 - 2 hour block	$250 cost covers a 3rd life quard when needed
Parks	Bishop RV Site - weekend rate	001-0430-4332 - daily rate	$75
Parks	Bishop Softball Field	001-0430-4332 - hourly rate	$30
Parks	Bishop Multipurpose Field	001-0430-4332 - hourly rate	$30
Parks	Bishop Baseball Field	001-0430-4332 - hourly rate	$30
Parks	**Point Of Sale**		
Parks	Mills Pool day pass		$5
Parks	Tournament fee - baseball	001-0430-4354 - per field/per day	$150
Parks	Tournament fee - softball	001-0430-4354 - per field/per day	$150

Appendix 5 - Historical Review of 187/188 Bryant Parkway Capital Fund and Completion Plan

Vendors/Engineers	Remaining on Contract at 12/31/24	Spent in 2017	Spent in 2018	Spent in 2019	Spent in 2020	Spent in 2021	Spent in 2022	Spent in 2023	Spent in 2024	Spent in 2025 Thru 8/31/25	Total since 2017
Rasbury Surveying		11,000			6,000						17,000
Garver Project 1 Shobe to I30 1 mile		294,797	211,967	345,524	11,380	5,625					869,293
Garver Project 2 Shobe to Reynolds 2.3 Mil	28,281	62,509	366,273	709,758	476,751	298,365	511,117	915,681	393,349	38,256	3,772,058
Ark Demo Gaz			279								279
Bernhard TME LLC			4,500								4,500
Cranford			328								328
Crist			3,460								3,460
Entergy			82,055	259,753		(58,893)	189,160				472,075
FNT			454,157								454,157
Garnat			3,680		24,375						28,055
Granite			690								690
National Flood Ins Crooked Creek			6,500								6,500
Redstone			2,644,396	1,627,094	254,584						4,526,074
Ark Up				351							351
Asphalt				24,030							24,030
AT&T				170,149			12,422				182,571
Consolidated Pipe				5,373							5,373
Eagle				4,644							4,644
Ferguson				703							703
LEG				111,014	515,887						626,901
Union Pacific	(0)			8,327	360	2,633	26,311	25,860	68,669	4,527	136,686
ARDOT					1,000						1,000
BXS							1,355				1,355
Saline County							637,340				637,340
Streamworks							52,727				52,727
McGeorge (completion date est 7/11/24)	(0)						5,072,660	11,228,680	3,914,322		20,215,661
First Electric	0							69,104			69,104
In Traffic Lighting Contract	1,225,000									525,000	525,000
Metroplan Trail Grant	29,360									36,640	36,640
Totals	1,282,640	368,306	3,778,286	3,266,720	1,290,337	247,730	6,503,091	12,239,325	4,376,340	604,422	32,674,556
								8,013,344.27			187
Funding											188
2016 Bond	15,037,646										
Bond Interest Thru 8/31/25	1,228,754	Arbitrage Calculations Completed through 12/31/23									
County Reimbursement	637,340										
STP Grant 2021 Received in 2023	2,793,888										
STP Grant 2021 Received in 2022	1,206,112										
STP Grant 2022 Received in 2023	3,000,000										
2023 Franchise Fee Bond Fund 188	9,948,051	Deposited May 2023									
Total Funding Secured	33,851,791										
Amount Obligated and Spent to Date	33,957,196										
Difference	(105,405)	1820518.46	1,925,923.45	1,897,642.94							

*Exploring a difference in contract amount with Garver at 12.31.24

This potential deficit of $105,405 has not been budgeted for in 2026. The city is waiting to see the final 2025 numbers before determining which fund will pay for this.

Finance had the Garver Contract at	4,529,394
Garver had	4,508,731
Diff	20,663
Previous Diff	15,038
	5,625

Appendix 6 - Facilities Operation Cost Review

	2026 Budget	100/120	200	300	410	420	440/450	400/430	500	600	800	900	950		
		City Hall	Animal Facility	Courts part of CH Bu	Mills Park	Midland Park	Alcoa/Ashley	The Center	Split 3 ways	Part of Roya	Street	Water	Lift Stations , Treatment plant	Totals	
5102	Building Main													0	
5/6/5104	Grounds/pool/Splash Pad Main													0	
5110	Electricity													0	
5111	Gas													0	
5112	Water													0	
5115/6	Landlines and Internet													0	
5120	Prop Insurance													0	
5130	Sanitation													0	
1/2/5140	Janitor Supplies and Main													0	
	Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	Gone down from $2285 -diff $62K
	2025 Actuals	City Hall	Animal Facility	Courts part of CH Bu	Mills Park	Midland Park	Alcoa/Ashley	The Center	Split 3 ways	Part of Roya	Street	Water	Lift Stations , Treatment plant	Totals	
5102	Building Main													0	
5/6/5104	Grounds Main													0	
5110	Electricity													0	
5111	Gas													0	
5112	Water													0	
5115/6	Landlines and Internet													0	
5120	Prop Insurance													0	
5130	Sanitation													0	
1/2/5140	Janitor Supplies and Main													0	
	Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Differences	City Hall	Animal Facility	Courts part of CH Bu	Mills Park	Midland Park	Alcoa/Ashley	The Center	Split 3 ways	Part of Roya	Street	Water	Lift Stations , Treatment plant	Totals	
5102	Building Main	0	0	0	0	0	0	0	0	0	0	0	0	0	
5/6/5104	Grounds/pool/Splash Pad Main	0	0	0	0	0	0	0	0	0	0	0	0	0	
5110	Electricity	0	0	0	0	0	0	0	0	0	0	0	0	0	
5111	Gas	0	0	0	0	0	0	0	0	0	0	0	0	0	
5112	Water	0	0	0	0	0	0	0	0	0	0	0	0	0	
5115	Landlines and Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	
5120	Prop Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	
5130	Sanitation	0	0	0	0	0	0	0	0	0	0	0	0	0	
1/2/5140	Janitor Supplies and Main	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Totals	0	0	0	0	0	0	0	0	0	0	0	0	0	

Grader comments in past years have asked for a review of facility operational costs. For the 2023 Budget Book after adoption, we put this chart together. We gained a lot from that review so we have kept in for the 2024 and 2025 budget books. As is typical you do not want to overbudget for your Utilities and other facility maintenance costs but you also do not want to drastically underfund these areas either. Reviewing this helps the City at large to budget for these areas more efficiently. We have shaded those areas that are over or under by more than $5K.

Note on 2024 Actuals vs. 2025 Budget for 5120 Property Insurance – In 2024, Arkansas Municipal Property Insurance had an adjuster reassess the value of the City's properties. This reassessment resulted in increased valuations for nearly all City-owned properties and the addition of previously unlisted items. As a result, the City had to cover a prorated rate increase in 2024, along with the 2025 premiums. The 2025 budget reflects only the portion of property insurance allocated for the 2025 premiums.

Glossary:

Accrual - revenue and expenses are recorded when they are incurred.

Act 474 Sur Charge is paid by the Code Department to the State.

Ad Valorem - a basis for levy of taxes upon property based on value.

Agency Fund - a fund consisting of resources received and held by the governmental unit as an agent

Arbitrage - the simultaneous buying and selling of securities, currency, or commodities in different markets or in derivative forms in order to take advantage of differing prices for the same asset.

Audit - an official inspection of an individual's or organization's accounts, typically by an independent

Balanced Budget - a budget balanced by fund, means the total anticipated revenues are equal to or exceed the budgeted expenditures for that fund.

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

Budget - an annual or other regular estimate of revenues and expenditures put forward by the government, often including details of changes in taxation or other revenue sources.

Capital Expenditures - as also described for this particular Entity/City on page 13 are reviewed starting at $5000 with a life of two or more years and the common definition is money spent by a business or organization on acquiring or maintaining capital assets, such as land, buildings, and equipment.

Capital Projects Fund - A fund created to account for all resources to be used for the acquisition or construction of designated capital assets.

Cash basis is a major accounting method by which revenues and expenses are only acknowledged when the payment occurs.

Debt Service Fund - A governmental type fund used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest.

Depreciation - a reduction in the value of an asset with the passage of time, due in particular to wear and tear.

A Dewatering Facility is a Wastewater Treatment Plant option. The City of Bryant implemented this option in 2018.

Enterprise Fund - A Fund established to finance and account for the acquisition, operations, and maintenance of governmental facilities and services which are entirely or predominantly self - supporting by user charges.

The Federal Drinking Water Loan Program is operated by the Arkansas Natural Resources Commission.

Franchise Fee - a fee paid by public service businesses for use of city streets, alleys, and property in providing their services to the citizens of a community, included but not limited to electricity, telephone, natural gas and cable television.

Full - Time Equivalent Position (FTE) - A part time position converted to the decimal equivalent of a full time position based on 2080 per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .33 of a full time position.

FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - is when liabilities are subtracted from assets, there is a fund balance. A positive fund balance means there are more assets than liabilities; a negative fund balance means just the opposite. Fund balance can be complicated by the fact that part of the fund balance is reserved and part unreserved.

Governmental Fund - A generic classification of funds used to account for activities primarily supported by taxes, grants, and similar revenues sources.

Getac is the Police Department's software for the in car video.

Major Funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total and Non Major Funds are all

MSI/Virtual Justice is computer software used by the Courts system.

Non Major Fund - is a fund that doesn't meet the criteria to be classified as a major fund. These funds are not individually reported but are aggregated and presented in a single column on financial statements.

Profit Star is computer software used for the Water, Wastewater and Stormwater bills.

ROCIC is a government organization used by Police Department for intelligence gathering and equipment loans.

Special Revenue Fund - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

Trust Fund - A fund consisting of assets belonging to a trust, held by the trustees for the beneficiaries.

Acronym:

ACIC - 'Arkansas Crime Information Center' and is used by the Police Department.
ADFA - Arkansas Department of Finance and Administration.
ANRC - Arkansas Natural Resource Commission
APERS - Arkansas Public Employees Retirement System.
ARPA - American Rescue Plan Act - Federal Money given to cities related to the pandemic needs.
AWWA - American Water Works Association.
B&G - Building and Grounds.
BAC - Blood Alcohol Content.
BBS - Battery Backup System
CAPPD - Central Arkansas Planning Development District. This District works with the City of Bryant
CAW - Central Arkansas Water Authority. The City of Bryant currently receives their Water via a
CIP - Capital Improvement Plan or Program.
COE - Corp of Engineers. The City of Bryant has a contract with the COE for future water access from
EMT - Emergency Medical Technician
FICA -Federal Insurance Contributions Act is a payroll cost.
FM - Force Main
FTE - Full-Time Equivalent
GAAP - Generally Accepted Accounting Principles
GASB - Government Accounting Standards Board
GFOA - Governmental Finance Officers Association
GIS - Geographic Information System is a system designed to capture, store, manipulate, analyze,
GO Bond or Debt - General Obligation Bond or Debt.
I&I - Inflow and Infiltration. Inflow is storm water that enters into the sanitary sewer system.
JESAP - Job Evaluation and Salary Administration Program for evaluating wages in relation to the
LS - Lift Station
LOPFI - Local Fire and Police Retirement System administered by the State of Arkansas.
M&R stands for Maintenance and Repair.
MUTCD - Manual for Uniform Traffic Control Devices
NOC - Network Operations Center used by the Construction/Project Management division of the
OCL - Out of City Limits
PRAC - Parks and Recreation Alliance Council and was established during the 2017 by the Parks
PTZ Cameras - Pan, Tilt, Zone
RFP or RFQ - Request for Proposal or Request for Quotes, regarding purchasing.
RPM - Raised Pavement Markers
RRFB - Rectangular Rapid Flashing Beacons (Crosswalk Systems)
SCADA - Supervisory Control And Data Acquisition is a system that operates with coded signals over
SRO - School Resource Officer
WEA - Water Environmental Association.
WEFTEC - Water Environment Federation Technical Conference.

AGENDA ITEM HISTORY SHEET

ITEM TITLE
Ordinance 2025-12 Wastewater Rates

AGENDA NO. 14

AGENDA DATE: 10/28/2025

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

9/24/25

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

The proposed rate study has been reviewed at WSAC regular & special meeting, planning commission, community engagement committee, and a meeting with business leaders. Ryan Bowman with Friday Firm along with staff have drafted/reviewed these ordinances.

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 ordinance reflects the rates that were proposed in our recently completed Water/Wastewater Rate Study. The wasterwater rates are scheduled to increase by 6% for 3 years followed by 2% the next 2 years. Act 925 requires the implementation of full cost pricing meaning we must have rates that provide us with adequate revenue to continue operating the system at the current level of service as well as completing our Council adopted Wastewater Capital Improvement Plan. Our last rate ordinance was passed in 2021 as Ordinance 2021-07. This ordinance also includes the Monthly Infrastructure Fee so fees/rates are easily trackable.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Complete a first reading of proposed ordinance in September, allow for public hearing to be held during October's Council meeting, and adopt the ordinance as proposed in October to ensure adequate time for Natural Resources Division to review/approve and proper budgeting to occur before rates go into effect January 1, 2026.

ORDINANCE NO. _____

AN ORDINANCE FIXING RATES FOR SERVICES RENDERED BY THE SEWER FACILITIES OF THE WATER AND SEWER SYSTEM OF THE CITY OF BRYANT, ARKANSAS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

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

WHEREAS, the City Council has determined that the rates charged for sewer 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 sewer services to be rendered by the System.

Monthly Sewer Rates. (a) For sewer 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	$21.94 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.170 per 100 gallons

(b) For sewer 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	$23.26 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.240 per 100 gallons

(c) For sewer 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	$24.65 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.315 per 100 gallons

(d) For sewer 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	$25.15 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.341 per 100 gallons

(e) For sewer service between January 1, 2030 and December 31, 2030, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2030 - December 31, 2030

For the first 2,000 gallons of water consumption per month or portion thereof	$25.65 (minimum charge)
All water consumption in excess of 2,000 gallons	$1.368 per 100 gallons

(f) The rates in (e) above shall be increased by 5% on January 1, 2031 and on each January 1 thereafter.

(g) Customers receiving sewer services to locations outside of City limits will be charged double the prevailing minimum charge.

(h) 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 sewer bill.

(i) Customers receiving sewer services that require grinder pumps permitted, operated and maintained by the City will be charged a flat monthly surcharge in the amount of $12.95 in addition to charges for sewer usage.

Section 2. (a) On or before June 30, 2029 and on or before June 30 of each fifth (5th) 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 sewer 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. (a) All customers of the System shall be charged a monthly fee (the "System Infrastructure Fee") to be used solely for the repayment of System Bonds. The System Infrastructure Fee will be paid by all customers regardless of the amount of water used or wastewater discharged. All revenues derived from the System Infrastructure Fee shall be used solely for payment of debt service (principal, interest, and trustee fees and expenses) of System Bonds.

(b) The monthly System Infrastructure Fee for each mobile home, with or without a separate water meter, shall be as set forth in subsection (i) below.

(c) The monthly System Infrastructure Fee for each apartment, residential dwelling unit, with or without a separate water meter, shall be as set forth in subsection (i) below.

(d) The monthly System Infrastructure Fee for each new residential dwelling unit of any type, with or without a separate water meter, shall be as set forth in subsection (i) below.

(e) The monthly System Infrastructure Fee for each health care facility shall be based on meter size as set forth in subsection (j) below.

(f) The monthly System Infrastructure Fee for each State funded facility shall be based on meter size as set forth in subsection (j) below.

(g) The monthly System Infrastructure Fee for commercial establishments ("Commercial Establishments") shall be based on meter size as set forth in subsection (j) below. Any additional unit without a separate water meter ("Additional Unit") shall be an amount set forth in subsection (i) below.

(h) The monthly System Infrastructure Fee for all other customers will be based on meter size as set forth in subsection (j) below.

(i) The System Infrastructure Fee for customers in subsections (b), (c), (d) and (g) with respect to Additional Units shall be as follows:

(1) January 1, 2026 – December 31, 2026: $10.00
(2) January 1, 2027 – December 31, 2027: $10.50
(3) January 1, 2028 – December 31, 2028: $11.03
(4) January 1, 2029 – December 31, 2029: $11.58
(5) January 1, 2030 – December 31, 2030: $12.16
(6) On and after January 1, 2031: 5% annual increase

(j) The System Infrastructure Fee for customers in subsections (e), (f), (g) with respect to Commercial Establishments and (h) shall be based on meter size as follows:

January 1, 2026 – December 31, 2026

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 10.00
1"	55.13
1 1/2"	110.25
2"	176.40
3"	352.80
4"	556.76
6" and 8"	1,113.53

January 1, 2027 – December 31, 2027

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 10.50
1"	57.88
1 1/2"	115.76
2"	185.22
3"	370.44
4"	584.60
6" and 8"	1,169.20

January 1, 2028 – December 31, 2028

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 11.03
1"	60.78
1 1/2"	121.55

2"	194.48
3"	388.96
4"	613.83
6" and 8"	1,227.66

January 1, 2029– December 31, 2029

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 11.58
1"	63.81
1 1/2"	127.63
2"	204.21
3"	408.41
4"	644.52
6" and 8"	1,289.04

January 1, 2030 – December 31, 2030

Meter Size	System Infrastructure Fee
5/8" and 3/4"	$ 12.16
1"	67.00
1 1/2"	134.01
2"	214.42
3"	428.83
4"	676.75
6" and 8"	1,353.50

On and after January 1, 2031

5% annual increase

Section 5. 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 6. All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

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 regular 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)

AGENDA ITEM HISTORY SHEET

ITEM TITLE
Ordinance 2025-11 Water Rates

AGENDA NO. 13

AGENDA DATE: 10/28/2025

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

9/22/25

MANAGEMENT STAFF REVIEW (Signature)

MAYOR (Signature)

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

The proposed rate study has been reviewed at WSAC regular & special meeting, planning commission, community engagement committee, and a meeting with business leaders. Ryan Bowman with Friday Firm along with staff have drafted/reviewed these ordinances.

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 ordinance reflects the rates that were proposed in our recently completed Water/Wastewater Rate Study. The water rates are scheduled to increase by 9% each year for the next 5 years. Act 605 requires a rate study to be completed by a third party every 5 years, and they require the implementation of full cost pricing meaning we must have rates that provide us with adequate revenue to continue operating the system at the current level of service as well as completing our Council adopted Water Capital Improvement Plan. Our last rate ordinance was passed in 2021 as Ordinance 2021-06.

(This section to be completed by the Mayor)

ACTION PROPOSED (Motion for Consideration)

Complete a first reading of proposed ordinance in September, allow for public hearing to be held during October's Council meeting, and adopt the ordinance as proposed in October to ensure adequate time for Natural Resources Division to review/approve and proper budgeting to occur before rates go into effect January 1, 2026.

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; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

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"	$ 15.84
1"	23.76
1 1/2"	39.60
2"	79.19
3"	126.70
4"	237.58
6"	791.92

All consumption in excess of 2,000 gallons: $0.761 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"	$ 17.26
1"	25.90
1 1/2"	43.16
2"	86.32
3"	138.10
4"	258.96
6"	863.19

All consumption in excess of 2,000 gallons: $0.829 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"	$ 18.82
1"	28.23
1 1/2"	47.05
2"	94.08
3"	150.53
4"	282.26
6"	940.88

All consumption in excess of 2,000 gallons: $0.904 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"	$ 20.51
1"	30.77
1 1/2"	51.28
2"	102.55
3"	164.08

4"	307.67
6"	1,025.56

All consumption in excess of 2,000 gallons: $0.985 per 100 gallons

(e) For water service between January 1, 2030 and December 31, 2030, the amount to be paid by each customer shall be computed on the basis of the following schedule of rates:

January 1, 2030 - December 31, 2030

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

Meter Size	*Minimum Charge*
5/8"	$ 22.36
1"	33.54
1 1/2"	55.90
2"	111.78
3"	178.85
4"	335.36
6"	1,117.86

All consumption in excess of 2,000 gallons: $1.074 per 100 gallons

(f) The rates in (e) above shall be increased by 5% on January 1, 2031 and on each January 1 thereafter.

(g) Customers receiving water services to locations outside of City limits will be charged double the prevailing minimum charge.

(h) 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.

(i) 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 fifth (5th) 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.

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 regular 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)

2025 WATER AND WASTEWATER RATE STUDY

IMPACT OF ELIMINATION OF WW INFRASTUCTURE CHARGE

October 2025

WILLDAN

Updated: October 3 2025



BENEFITS AND CHALLENGES OF ELIMINATING WW INFRASTRUCTURE FEE

Benefits

- Lesser increases for low volume wastewater customers
- Customers using 5,000 gallons or less per month will benefit

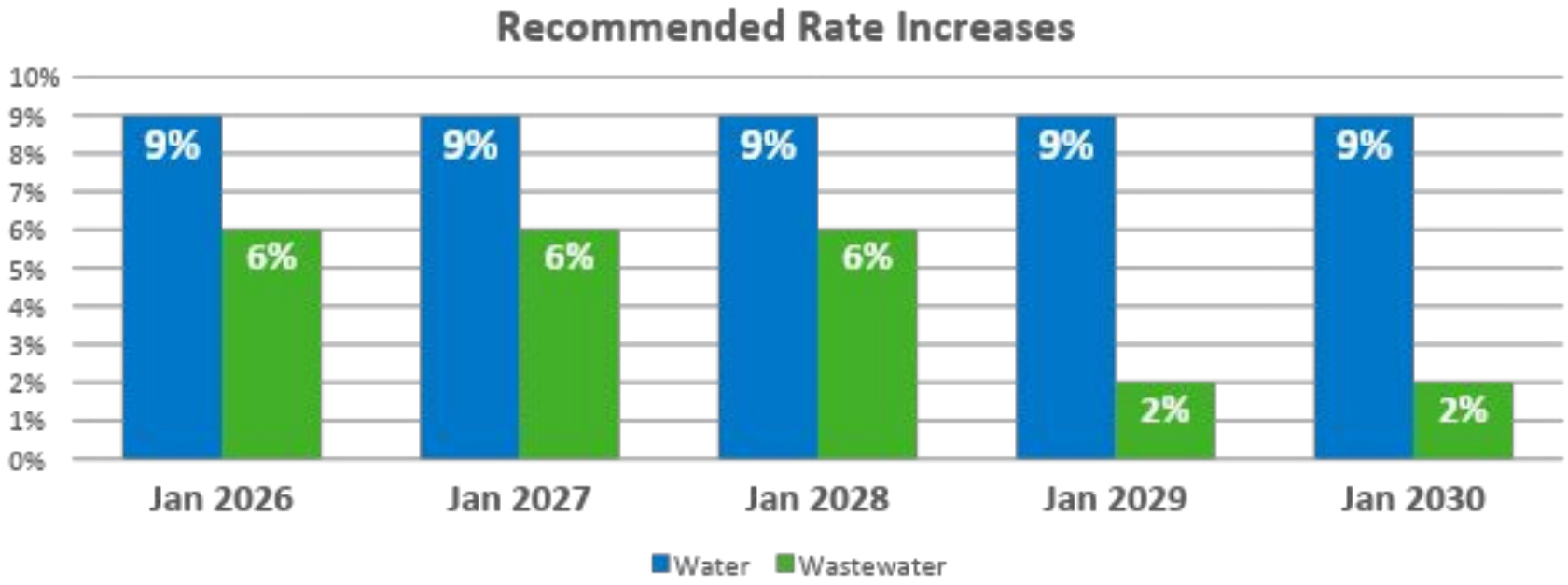
Challenges

- Significantly higher charges for high volume customers
- More cost recovered through volume charges instead of fixed charges – leads to less revenue certainty

RATE PROPOSAL | SCENARIO I – STATUS QUO

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- One Time $5 reduction in WW Infrastructure Monthly fee for residential customers



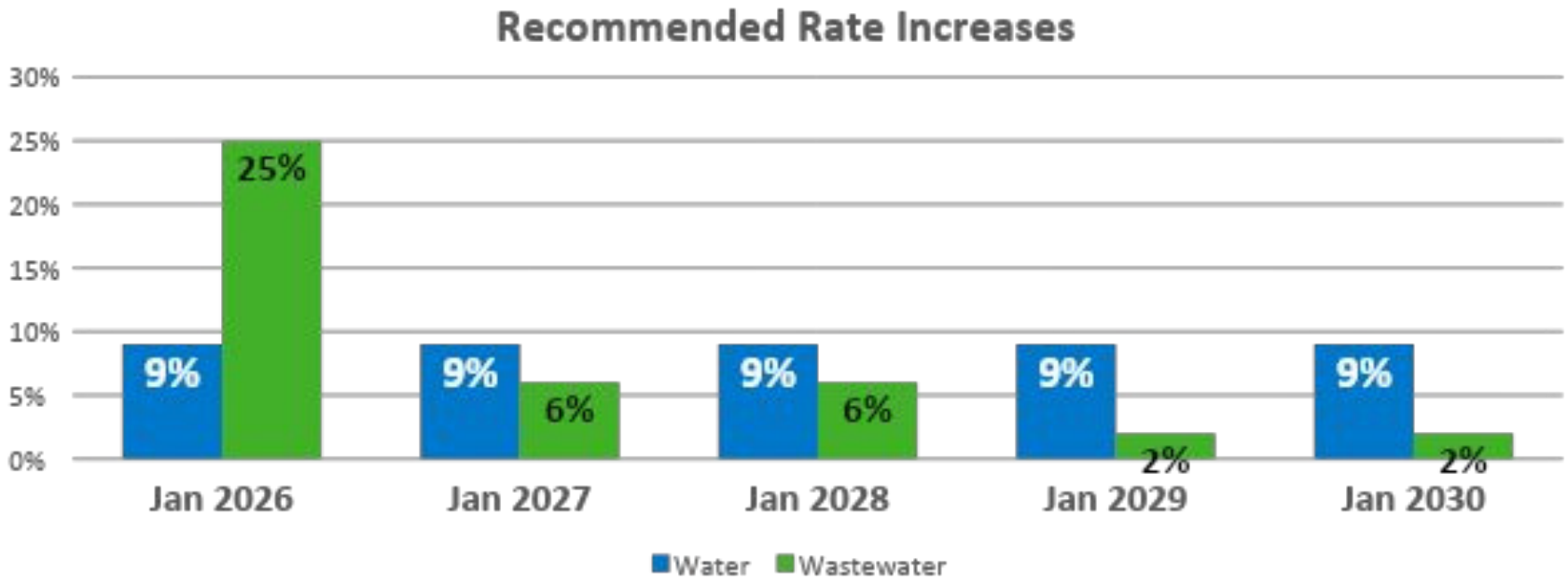
SCENARIO I| WASTEWATER

		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

RATE PROPOSAL | SCENARIO II – ELIMINATE WW IF CHARGE

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- Uniform percentage adjustments for base volume charges
- Higher increases for water
- Elimination of WW Infrastructure Monthly fee for all customers



SCENARIO II | WASTEWATER

		Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
WASTEWATER							
Residential & Non-Residential Inside							
Monthly Minimum Charge		$ 20.70	$ **25.88**	$ 27.43	$ 29.07	$ 29.65	$ 30.25
Volume Rate/100 Gal (2,000-Above)		1.104	**1.380**	1.463	1.551	1.582	1.613
Salem/Quail Ridge							
Monthly Minimum Charge		$ 41.40	$ **51.75**	$ 54.86	$ 58.15	$ 59.31	$ 60.50
Volume Rate/100 Gal		1.104	**1.380**	1.463	1.551	1.582	1.613
Drain Water (County Landfield)							
Volume Rate/per Gallon		0.0575	**0.0719**	0.0762	0.0808	0.0824	0.0840
WW Infrastructure Monthly Charge							
(in addition to mthly chgs)	**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	-	-	-	-	-
	8"	1,060.50	-	-	-	-	-

IMPACT OF RATE SCENARIOS ON COMBINED MONTHLY CHARGES

	Current	Effective Jan-26	Jan-27	Jan-28	Jan-29	Jan-30
Wastewater Monthly Charges						
2,000 WW						
With IF Fee	$ 36.45	$ 31.94	$ 33.76	$ 35.68	$ 36.72	$ 37.81
Without IF Fee	36.45	25.88	27.43	29.07	29.65	30.25
Difference	-	**(6.07)**	**(6.33)**	**(6.61)**	**(7.07)**	**(7.56)**
5,000 WW						
With IF Fee	69.57	67.05	70.97	75.13	76.96	78.85
Without IF Fee	69.57	67.28	71.31	75.59	77.10	78.64
Difference	-	**0.23**	**0.34**	**0.46**	**0.14**	**(0.20)**
10,000 WW						
With IF Fee	124.77	125.56	132.99	140.87	144.02	147.25
Without IF Fee	124.77	136.28	144.45	153.12	156.18	159.30
Difference	-	**10.71**	**11.46**	**12.25**	**12.16**	**12.06**
20,000 WW						
With IF Fee	235.17	242.59	257.04	272.36	278.14	284.05
Without IF Fee	235.17	274.28	290.73	308.18	314.34	320.63
Difference	-	**31.69**	**33.69**	**35.82**	**36.20**	**36.58**

QUESTIONS & DISCUSSION

Disclosure

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.

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2025 WATER AND WASTEWATER RATE STUDY
WATER ADVISORY COMMITTEE PRESENTATION



September 2025

WILLDAN

Updated: August 25 2025

AGENDA

- Background on Rates
- Customers and Volumes
- Current and Forecast Cost of Service
- Initial Rate Plan Scenarios
- Summary



BACKGROUND ON RATES

Facts about Water and Wastewater Service in the 21st Century

- Average utility has been increasing rates 5-6% per year, a trend that is expected to continue
- American Water Works Association (AWWA) forecasts that water and wastewater rates across the U.S. will **triple** over the next 15 years
- Rate adjustments are primarily due to reasons beyond a utility's direct control – inflation, necessary Capital Improvement Plans, wholesale costs, and other indirect expenses
- 30-40% of utilities charge rates that **do not cover their costs**

CURRENT RATE STRUCTURE | EFFECTIVE JAN 2025

WATER RATE STRUCTURE	
Base Charge by Meter Size (includes 2,000 Gal for City customers)	RES and NON-RES
5/8”	$14.53
1”	21.80
1 1/2”	36.33
2”	72.65
3”	116.24
4”	217.96
6” and Above	726.53

WATER RATE STRUCTURE			
Volume Rate per 100 Gal	RES and NON-RES	COB PARKS	WOOD HILLS
All Gal	$0.698	$0.2166*	$0.2166*

***same rate as CAW**

WW RATE STRUCTURE			
MIN Charge (includes 2,000 Gal)	RES and NON-RES	SALEM SEWER**	QUAIL RIDGE**
All Meter Sizes	$20.70	$41.40	$41.40

WW RATE STRUCTURE			
Volume Rate per 100 Gal	RES and NON-RES	SALEM SEWER	QUAIL RIDGE
All Gallons	$1.104	$1.104	$1.104

WW RATE STRUCTURE – SPECIAL RATE	
Volume Rate per 1 Gal	SALINE COUNTY LANDFILL
Volume rate per 1 Gal	$0.0575

****OCL sewer customers pay 2x times inside base charge**

SYSTEM INFRASTRUCTURE FEE | EFFECTIVE JAN 2025

SYSTEM INFRASTRUCTURE FEE	
Based on Water Meter Size	ALL SEWER CUSTOMERS
5/8”	$15.75
1”	52.50
1 1/2”	105.00
2”	168.00
3”	336.00
4”	530.25
6” and Above	1060.50

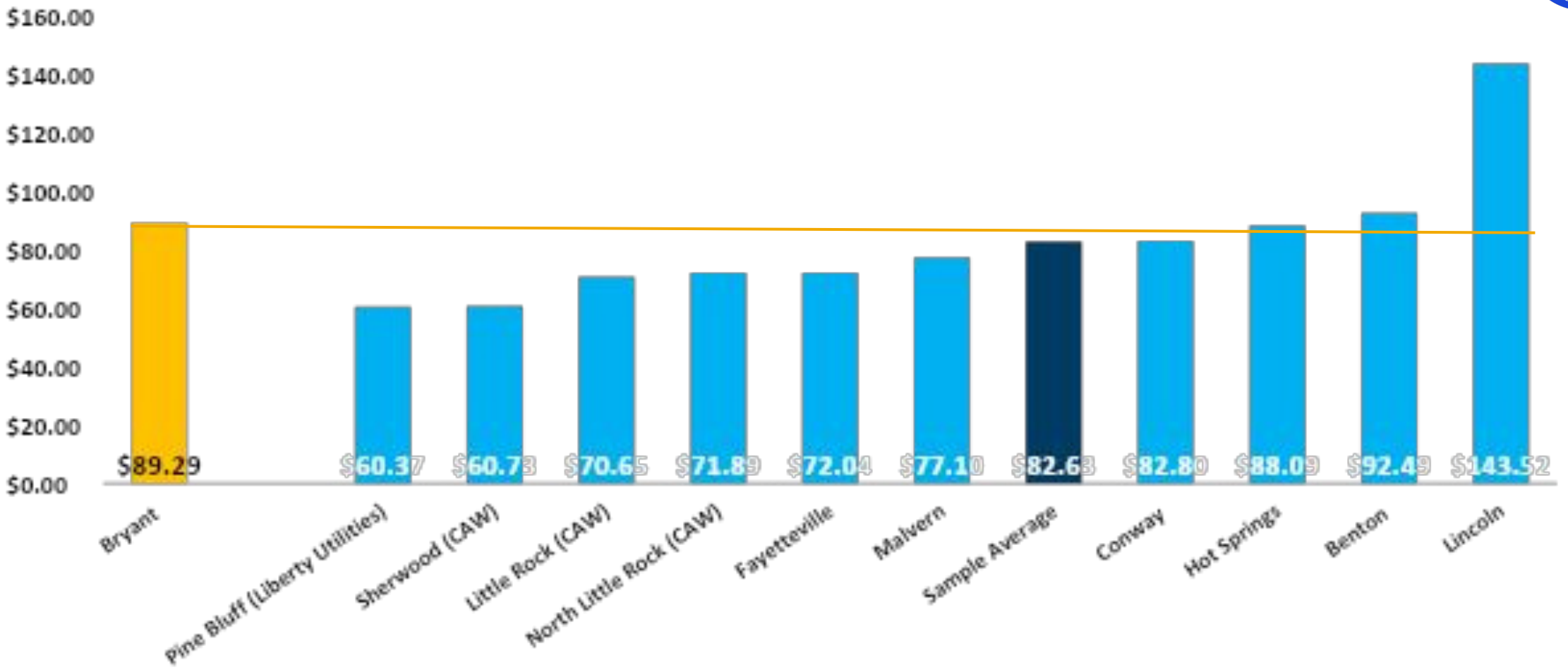
System Infrastructure Fee was adopted in 2023 and is assessed to ALL sewer accounts

The fee 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

The fee is set to automatically increase by 5% each year

CURRENT MONTHLY CHARGES | 5KGAL WATER & WW



*Rates as of May 2025
Average RES water use: **4,470** Gal/month

NOTE: Does not include wastewater infrastructure fee

CUSTOMERS & VOLUMES

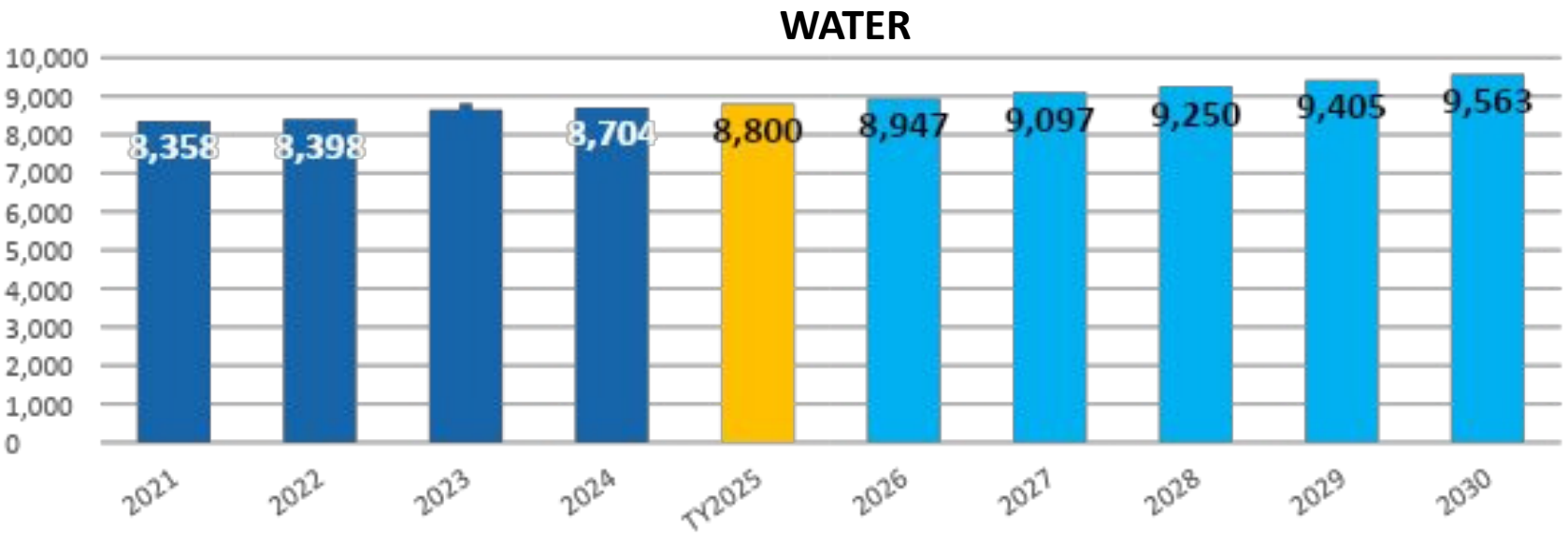
NUMBER OF ACCOUNTS | TEST YEAR 2025

WATER Customer Accounts	
Residential & Non-Residential	8,376
Sprinkler	308
Multy-Family	99
Wholesale (COB Parks & Rec)	7
Woodland Hills*	1
No Charge	9
Total Accounts	**8,800**

WASTEWATER Customer Accounts	
Residential & Non-Residential	7,894
Salem Metered Sewer	1,414
Salem Sewer	701
Quail Ridge	46
Drain Water (County Landfield)	1
Other6	-
Total Accounts	**10,056**

* 1 Master meter serves 529 connections

ACCOUNT FORECAST | WATER AND WASTEWATER



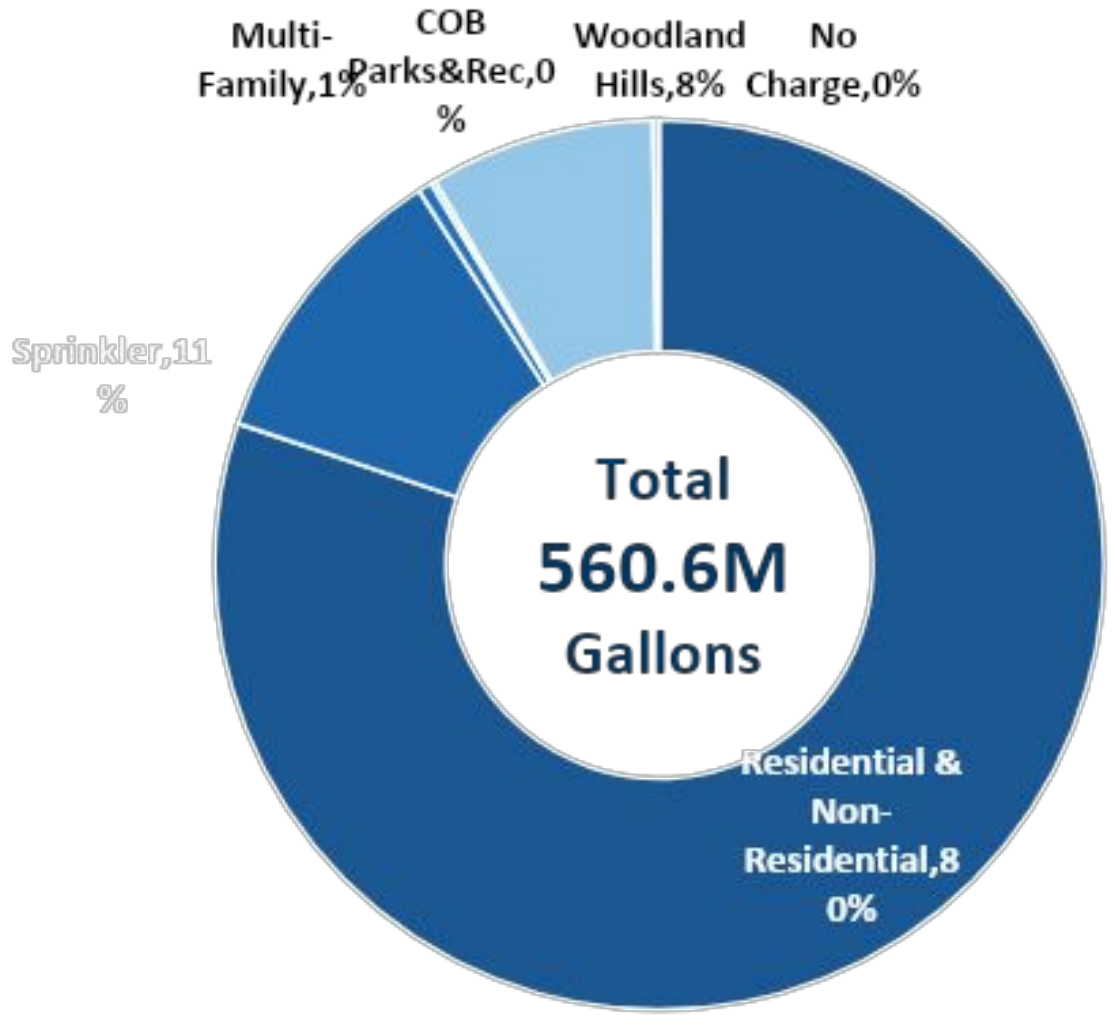


Project team is forecasting 1.7% annual water account growth rate – 158 new accounts per year

Wastewater accounts are growing faster as Bryant expands sewer services to the County

Average wastewater growth rate is 2.0% -- 213 accounts per year

TEST YEAR | WATER CONSUMPTION BY RATE CLASS

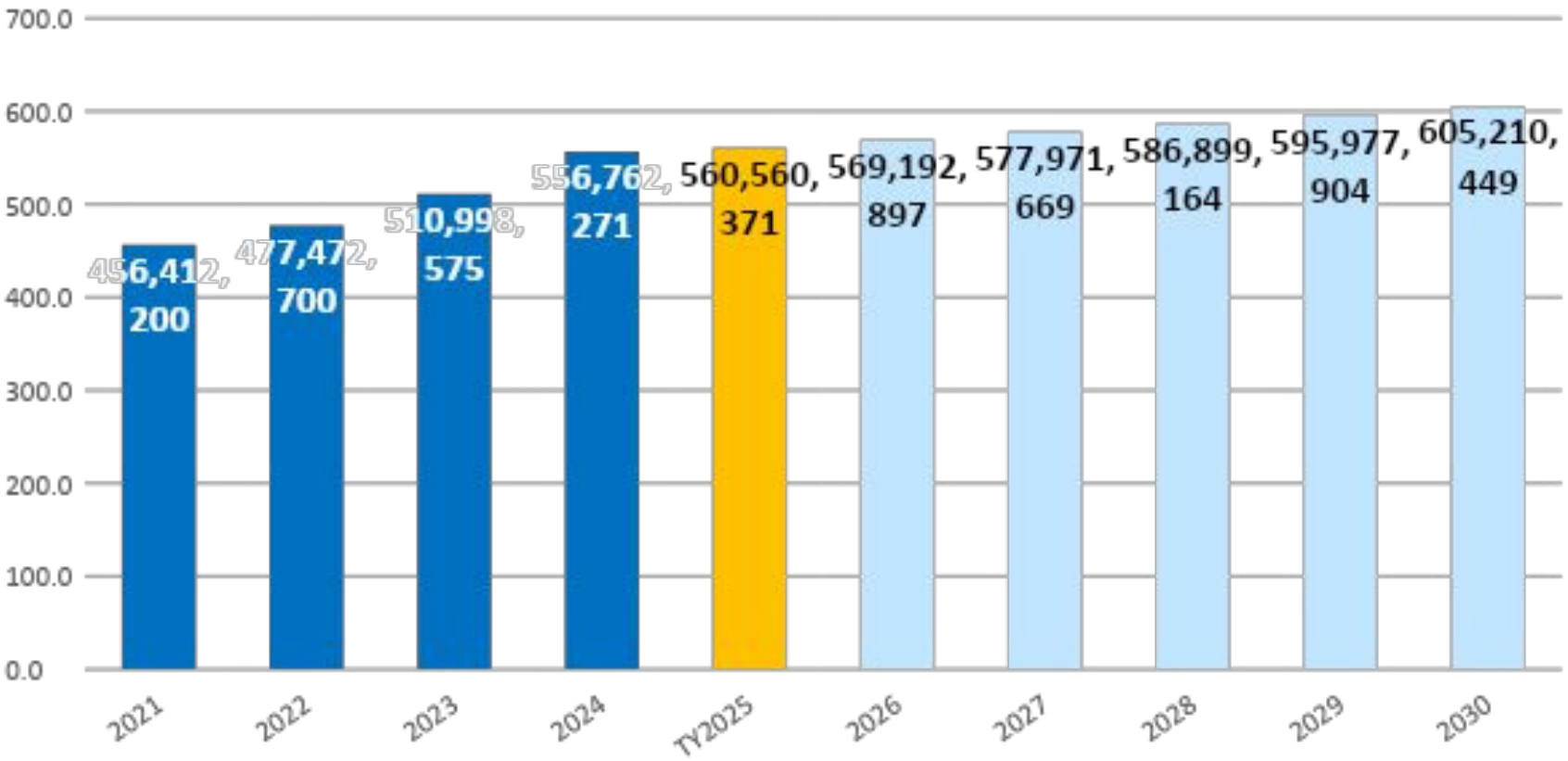


Residential and Non-Residential customer class comprises a clear majority of consumption and accounts within the City

We are not forecasting any significant change to the consumption by class makeup

Average Monthly Residential Consumption per Account = **4,470** gallons

CONSUMPTION FORECAST| WATER



Water consumption is forecast to increase by 1.55% per year

Actual water use may vary considerably with weather patterns. The model is based on the overall trend

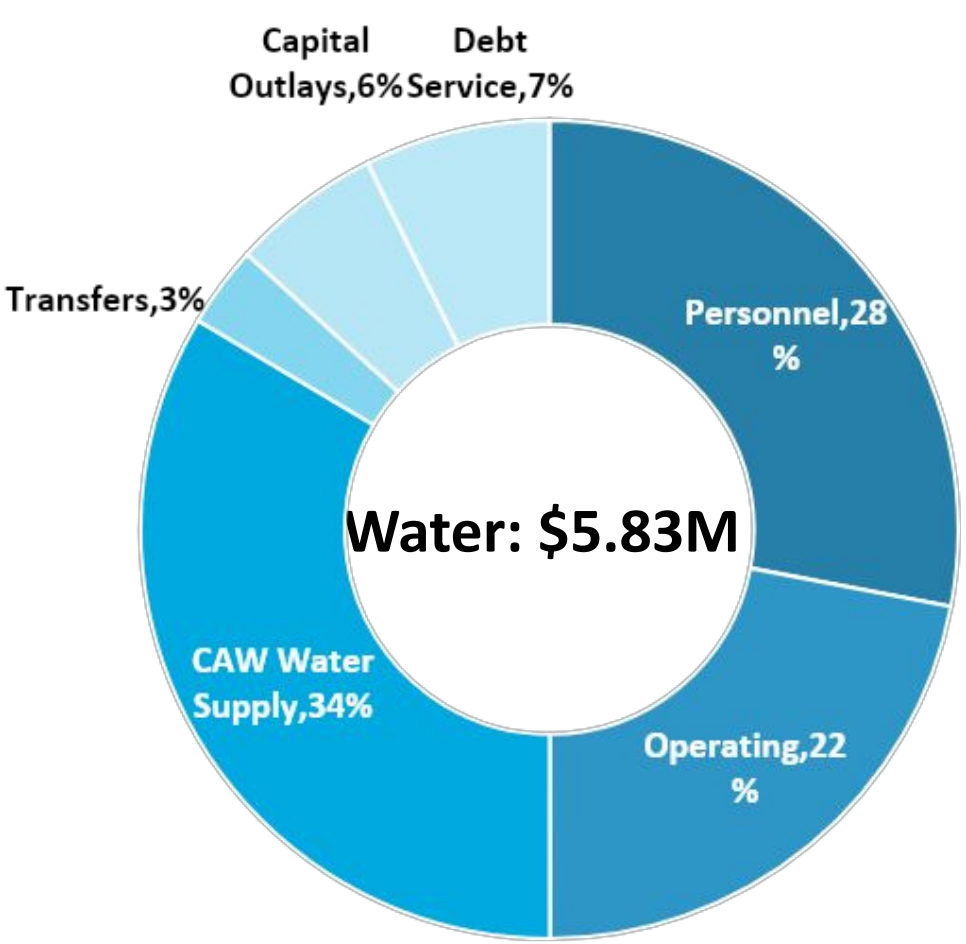


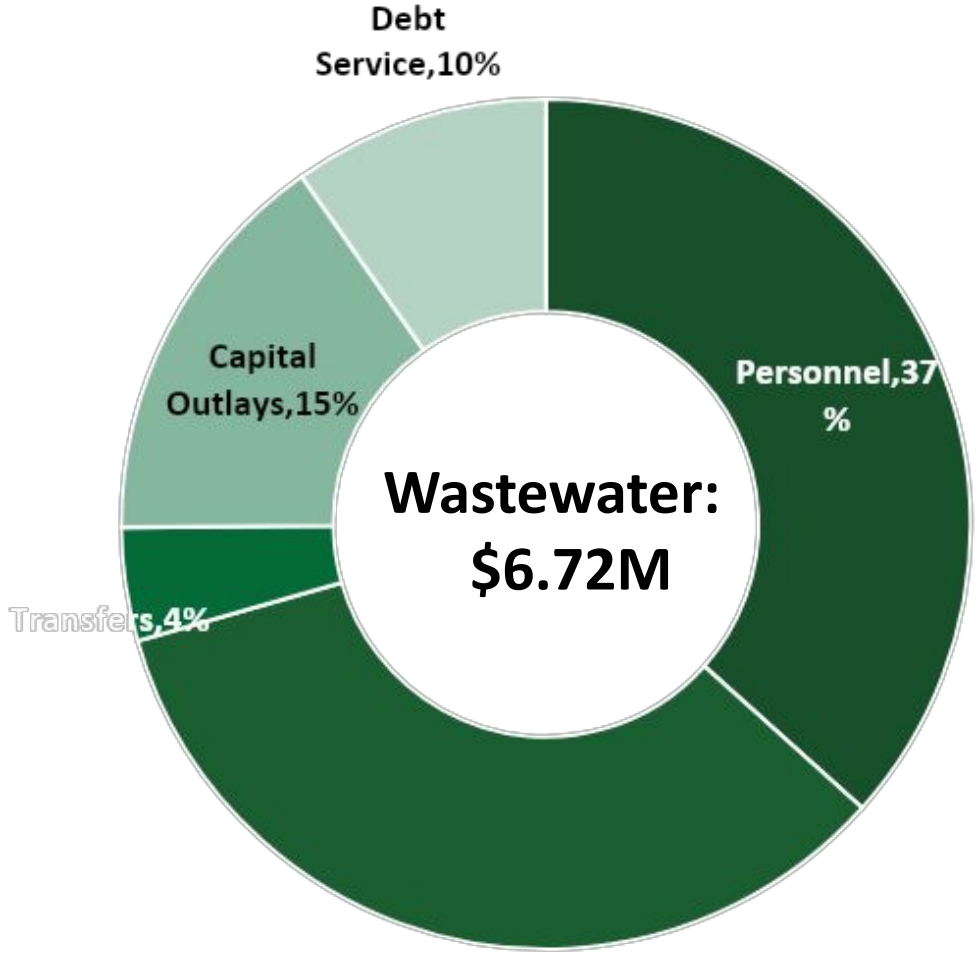
WATER & WASTEWATER
CURRENT AND FORECAST COST OF SERVICE

KEY ASSUMPTIONS DRIVING RATE PLAN

- Most operating expenses increase at 3% per year; certain expenses increase at a higher rate (e.g. insurance, fuel, chemicals, etc.)
- 1 FTE is added to water utility and 1 FTE to WW utility each year for the next 5 years
- Identified near- and mid-term Water CIP (2025-2030): **$61.80 million**
- CIP primarily funded through long-term debt: **20-years, 4% int.**
- 100% of system infrastructure fee revenue is used for debt payments

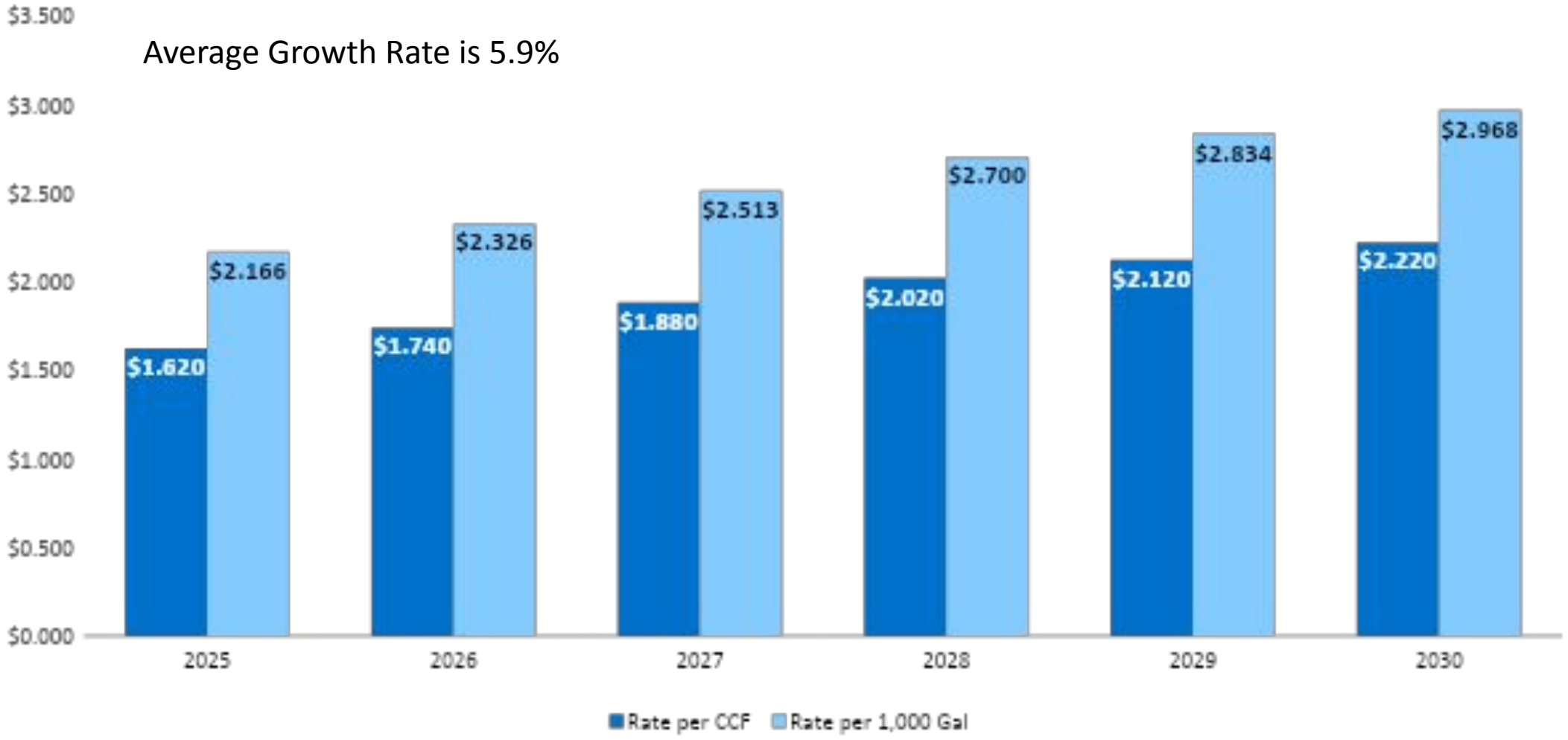
TEST YEAR 2025 COST OF SERVICE



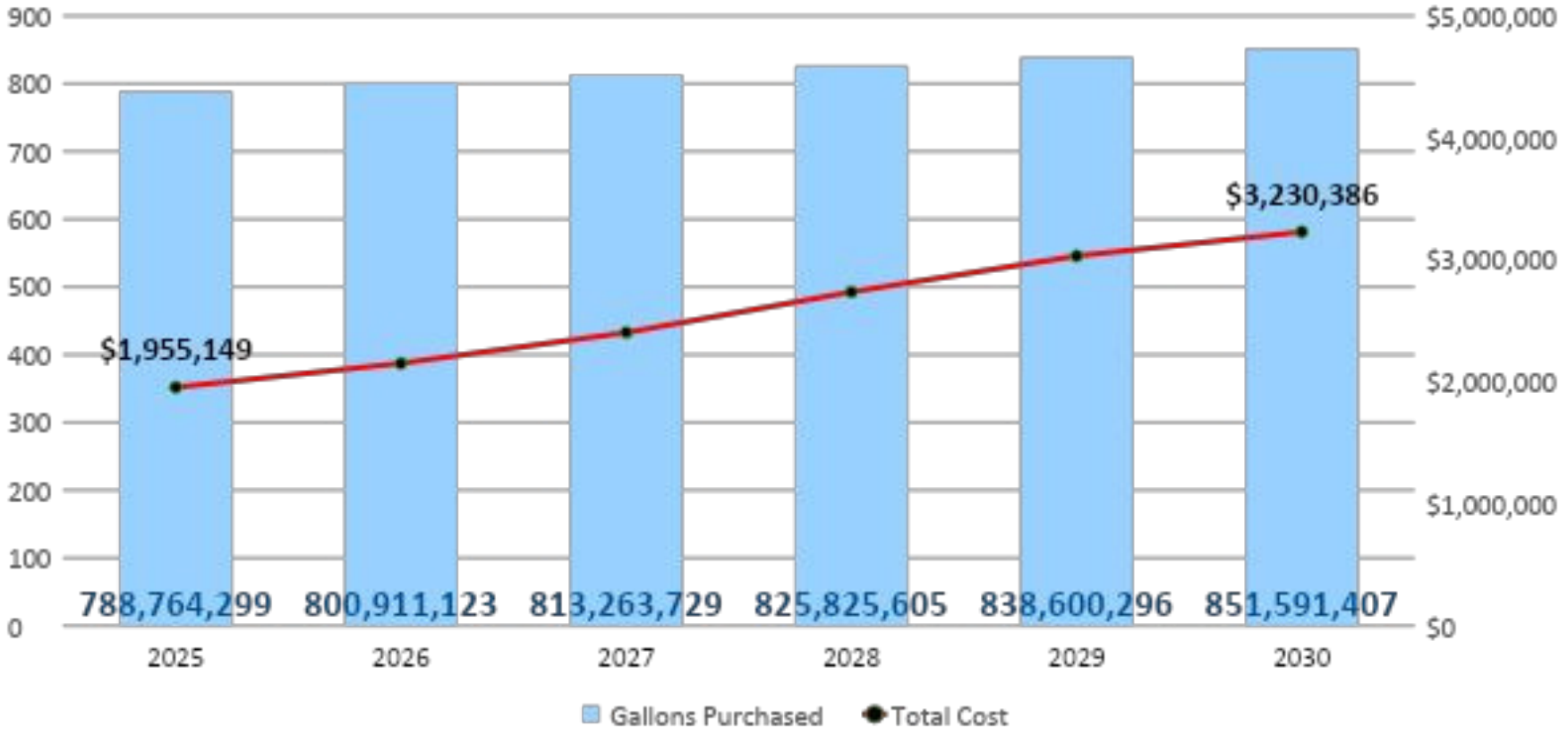


CENTRAL ARKANSAS WATER RATE FORECAST

Average Growth Rate is 5.9%



CAW FORECAST WATER COSTS



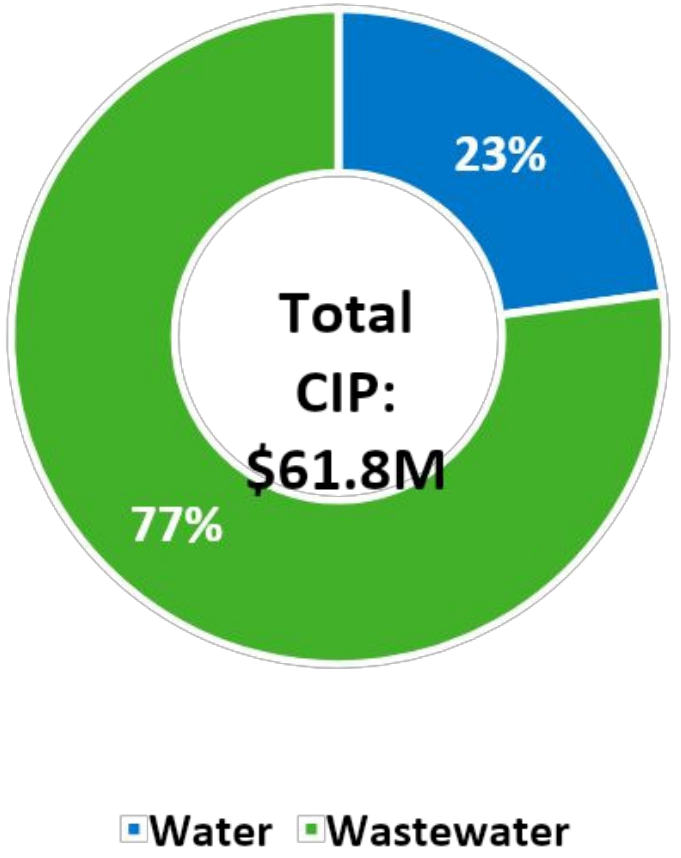
CAW forecast water costs are increasing at a higher pace than purchased volumes due to a combination of CAW rate and CAW infrastructure fee increases

Volume Growth: 1.6%
CAW Rate Increase: 5.9%
CAW Infrastructure Fee Increase: 22.8%
CAW Watershed Protection Fee Increase: 0.0%
CAW Total Water Costs Increase: 8.8%

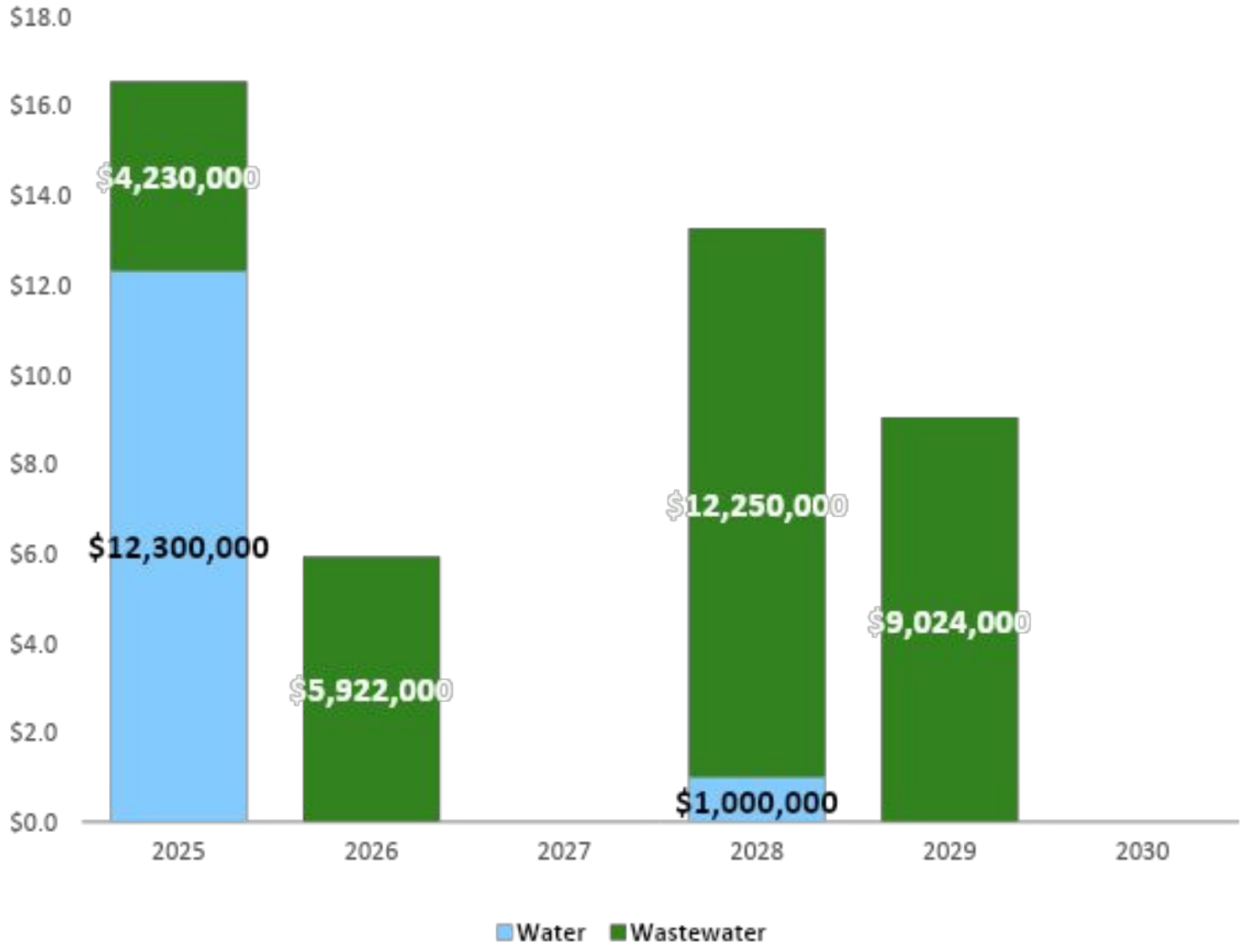
PROJECTED CAPITAL IMPROVEMENT PLAN (FY2025-2030)

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**



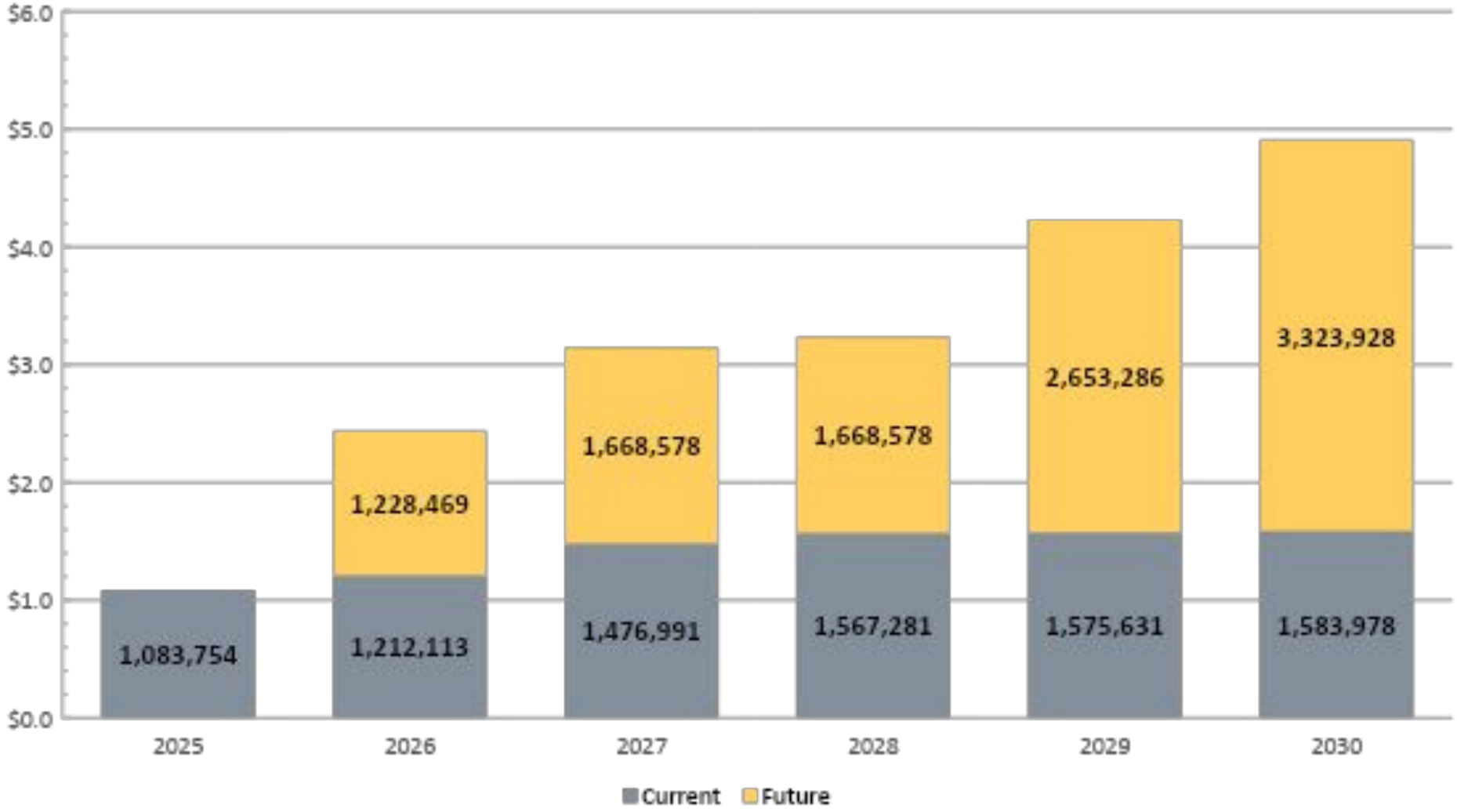
FORECAST DEBT ISSUES



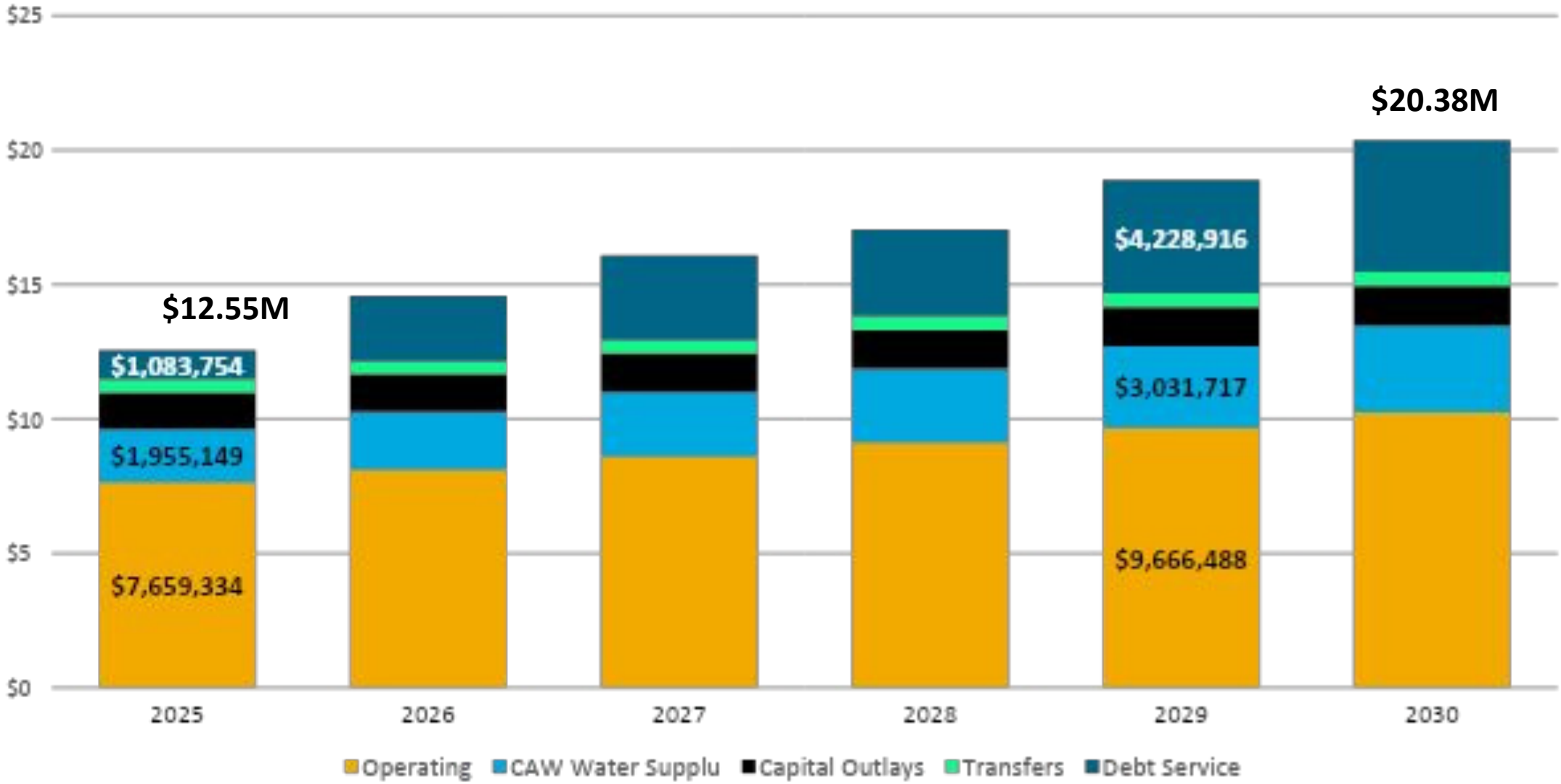
Water Debt: $13,300,000
WW Debt: $31,426,000

Total Debt: $44,726,000

FORECAST DEBT SERVICE PAYMENTS



FORECAST WATER & WASTEWATER COST OF SERVICE

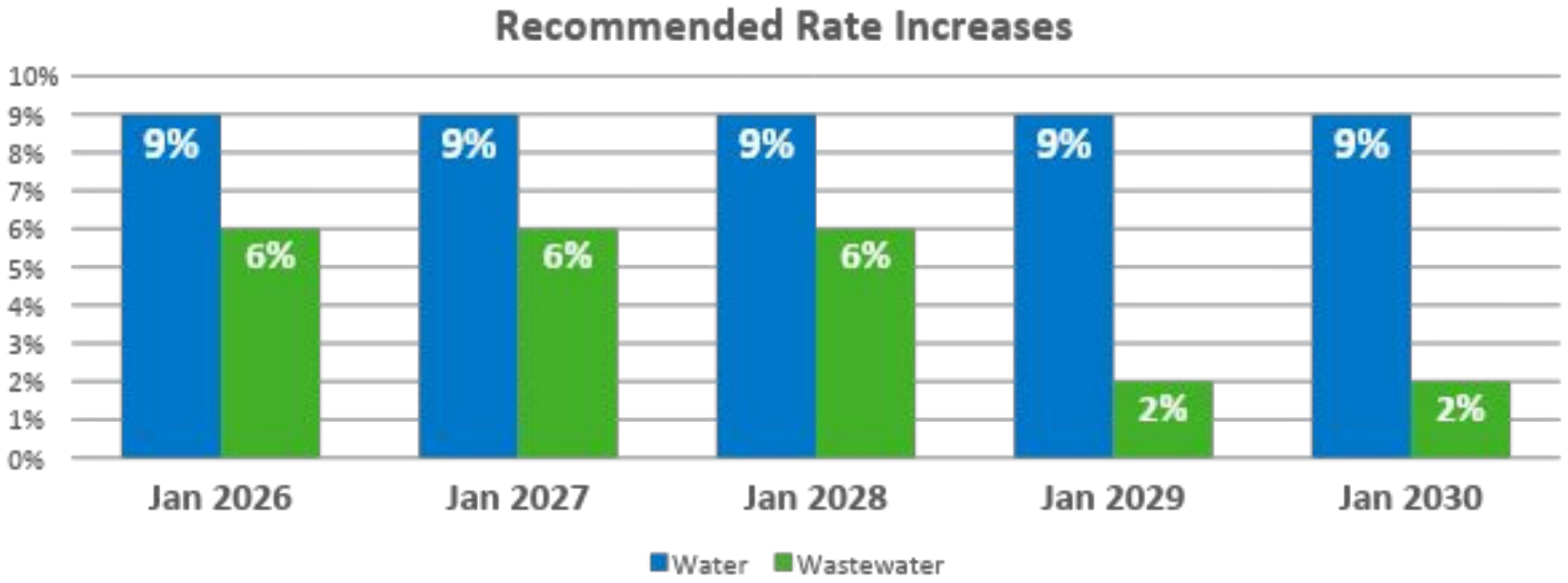


WATER & WASTEWATER
RATE PLAN

RATE PROPOSAL | OVERVIEW

Recommended rate adjustments for next 5 years:

- Annual Rate Adjustments in January of each year
- No change in the water and wastewater rate structure
- Uniform percentage adjustments for base volume charges
- Higher increases for water



The rate plan is designed to fund all known aspects of the water and wastewater utility based on the existing market conditions and assumptions.

RATE PROPOSAL | WATER

		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

RATE PROPOSAL | WASTEWATER

		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

IMPACT OF RATE PLAN ON COMBINED 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%

SUMMARY

BENEFITS OF THE PROPOSED RATE PLAN

- The proposed rate plan enables the City to fully fund all water and wastewater costs and CIP over the next five years
- Will enable the Utility Fund to operate self-sufficiently with no need for subsidies from fund balance
- Enables the City to provide safe drinking water and effectively treat wastewater continually for forecast period



QUESTIONS & DISCUSSION

Disclosure

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City of Bryant, AR

2025 Water and Wastewater Rate Study

WILLDAN



CITY OF BRYANT, ARKANSAS
WATER AND WASTEWATER RATE STUDY
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Appendix A – Water and Wastewater Rate Model
Appendix B – Act 605 Compliance Checklist

Acknowledgements

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

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

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

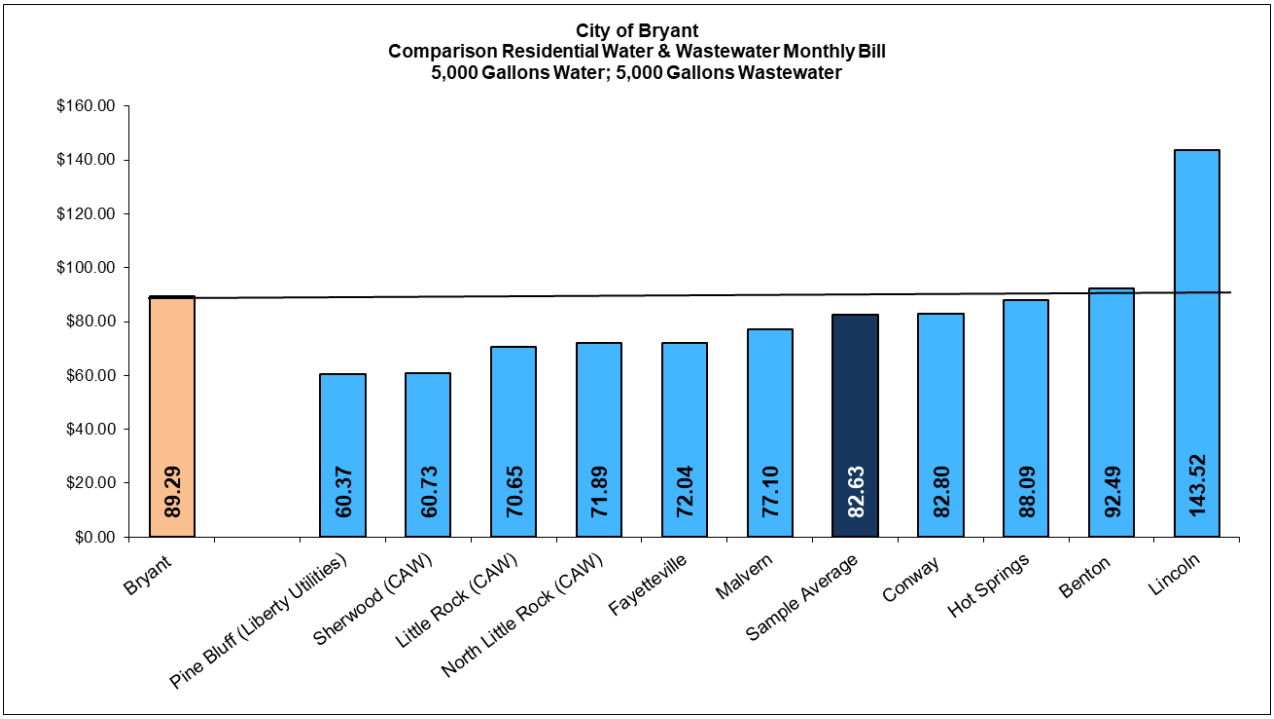
- A comprehensive analysis and evaluation of the water and wastewater systems' current cost of service and revenue requirements.
- A forecast of operating expenses over the next decade, taking into consideration salient factors such as cost of water and wastewater treatment, inflation, system growth,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

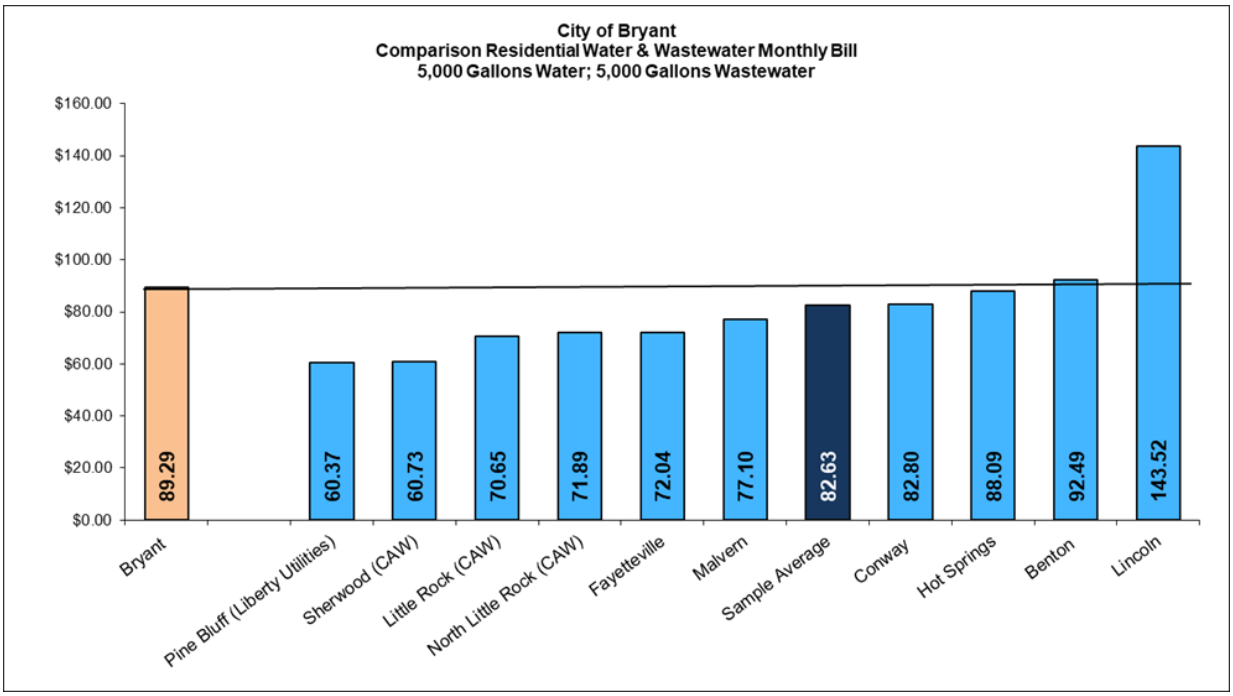


TABLE I-3

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

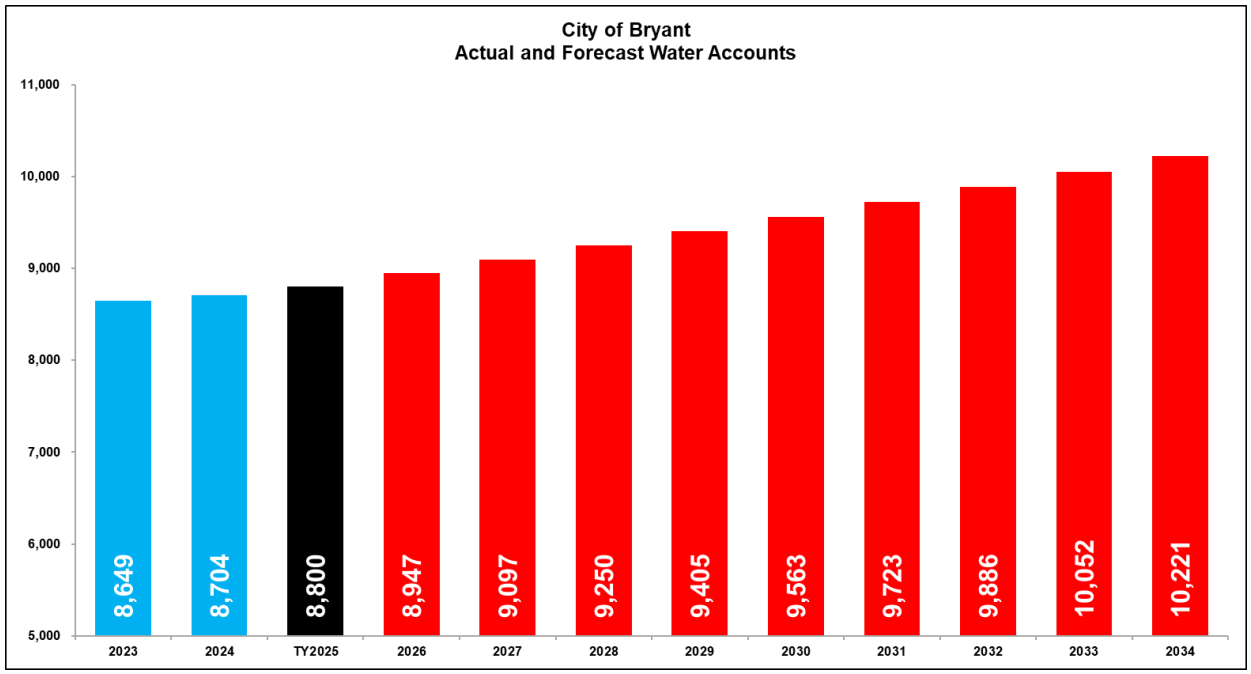
CITY OF BRYANT, AR

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

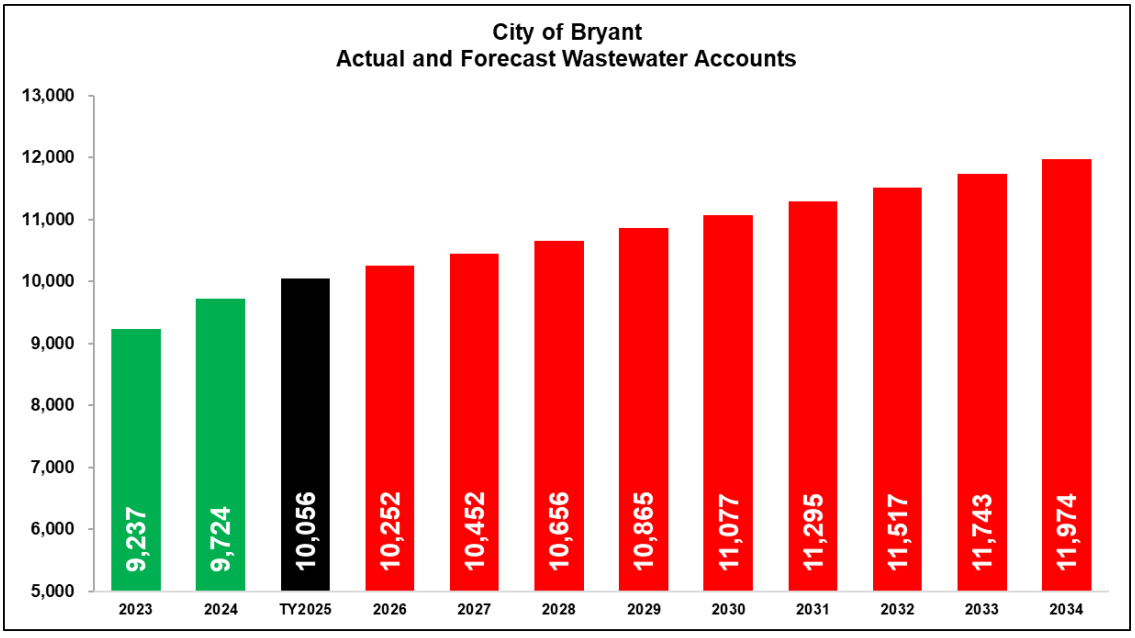
CITY OF BRYANT, AR

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.

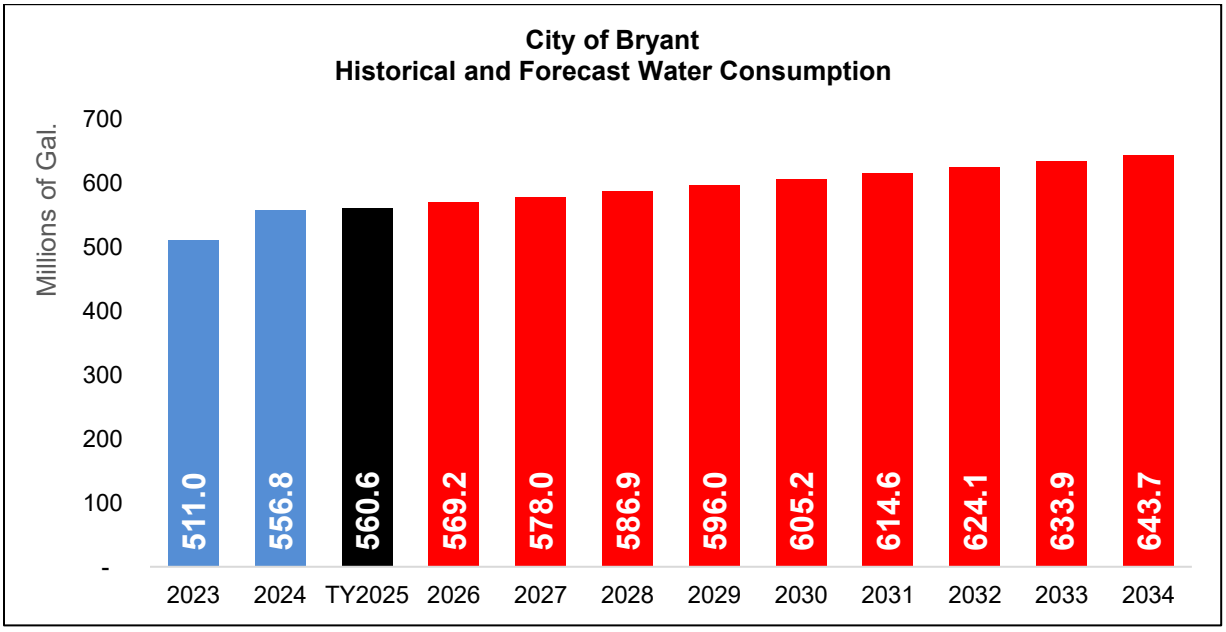
TABLE II-5

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



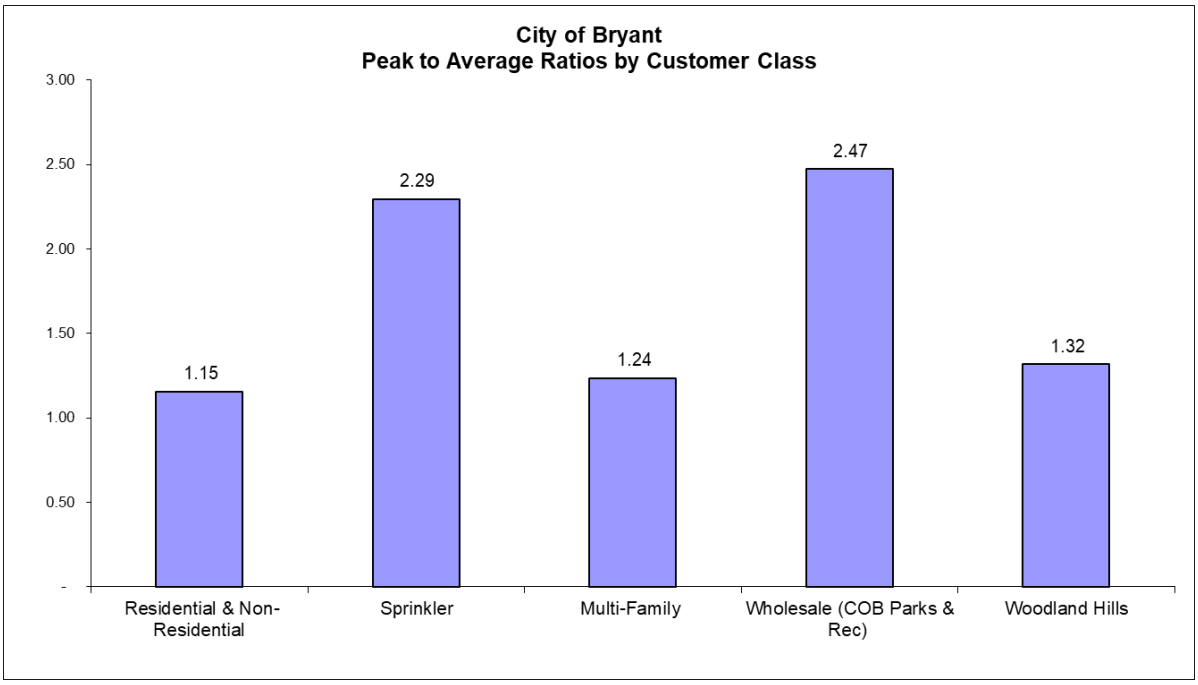
Peaking Factors

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

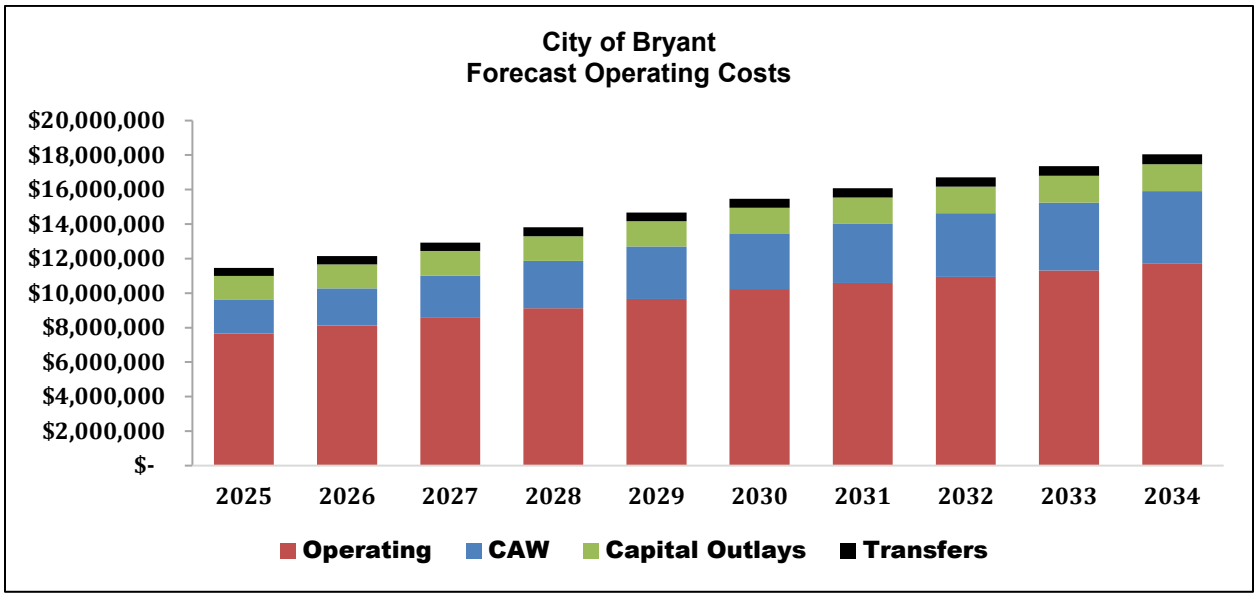
FORECAST OPERATING EXPENSES AND CAPITAL OUTLAYS

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		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 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

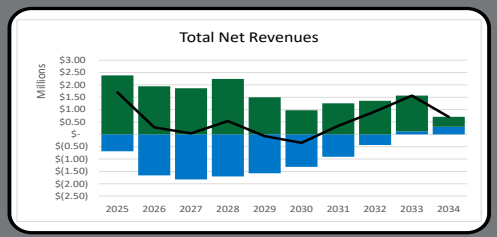
WILLDAN

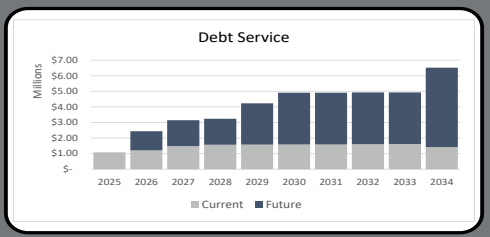
Utility System: Water, Sewer, Combined

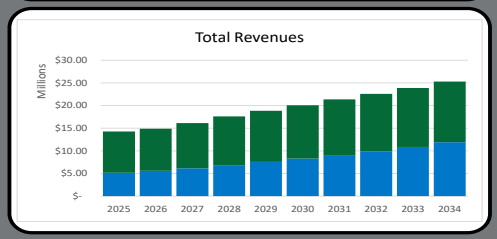
Dashboard: Projections, Bill Comparison, Comparable Utilities

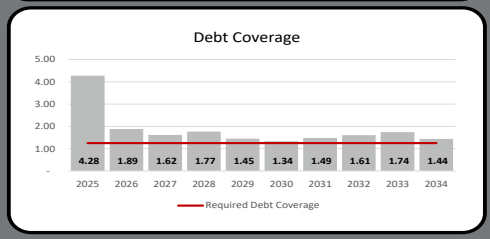
Customer Class: All Classes

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	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rate Adjustments		Adopted									
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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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	1.40	1.40

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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**

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

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

5 Residential Monthly Charges -- WASTEWATER

		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
5,000 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

		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 -- 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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WILLDAN

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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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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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	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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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
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	**6.65**	**4.38**	**3.27**	**3.41**	**2.20**	**1.78**	**1.88**	**1.92**	**1.96**	**1.46**
(excludes Debt, Cap Outlays, G/F Transfers)										

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WILLDAN

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

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Model Summary											
Scenario:	***2025 10 03 -- Scenario I Status Quo***										
1 Water and Wastewater Rates											
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

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Model Summary											
Scenario:	***2025 10 03 -- Scenario I Status Quo***										
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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WILLDAN

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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WILLDAN

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	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**
			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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WILLDAN

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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WILLDAN

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											
	Pledged Debt, Cap Outlays, Or Transfers		6.65	4.38	3.27	3.41	2.20	1.78	1.88	1.92		
	All Expenses		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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