

Benton Washington Regional Public Water Authority, AR

2025 Wholesale Water Rate Study



**BENTON WASHINGTON REGIONAL PUBLIC WATER AUTHORITY
WATER RATE STUDY
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Appendix A – Water Rate Model – Proposed Rate Plan

Acknowledgements

During the course of this rate study, several BWRPWA employees expended considerable time and effort in assisting the project team. The team led by General Manager Scott Borman has fulfilled every data request, clarification inquiry, and document production that we have needed. The project team owes a debt of gratitude to the hard work, dedication and professionalism to Mr. Borman 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 BWRPWA. 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.

Executive Summary

Background



In October 2024, Benton Washington Regional Public Water Authority (“BWRPWA” or the “Authority”) engaged **Willdan Financial Services** to conduct a water rate study and long-term financial plan. BWRPWA was interested in developing an updated comprehensive water rate plan for FY 2025 and beyond. The objective is to develop a long-term rate plan that will enable the Authority 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 Authority identified numerous objectives for this study, including but not limited to the following:

- A comprehensive analysis and evaluation of the water system’s 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 treatment, inflation, system expansion, and increases in staffing levels.
- A thorough review of the water system’s 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 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 BWRPWA’s current and proposed rates to rates of other wholesale providers.

Water Rate Comparison

It is always difficult to accurately compare the cost of water across various systems. This comparison is even more challenging for wholesale water systems that maintain numerous rate

structures. That said, the project team has identified several systems that are in many ways comparable to BWRPWA. In each case, we have attempted to put the cost of water in terms of BWRPWA’s rate structure which charges no annual minimum and does not have a take-or-pay provision as part of the rate structure.

Table ES-1 compares BWRPWA’s monthly water charges to these comparable wholesale providers, two of which are in Arkansas and two of which are in Texas. The price each provider charges per 1,000 gallons was used for the wholesale comparison. We believe the North Texas Municipal Water District (NTMWD) which serves the fast-growing areas north and east of Dallas, Texas to be the best available comparison due to similar growth, customer dynamics, and quality targets. **Table ES-2** compares BWRPWA’s rates under the proposed rate plan with NTMWD’s rates projected over the next ten years. The table reveals that while we expect BWRPWA’s rates to continue to have upward pressure, the trajectory and magnitude of increases are below what is projected for NTMWD.

The rate data is based on published rates and ordinances posted by each wholesale provider on their website and their most recent financial audit. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges.

TABLE ES-1

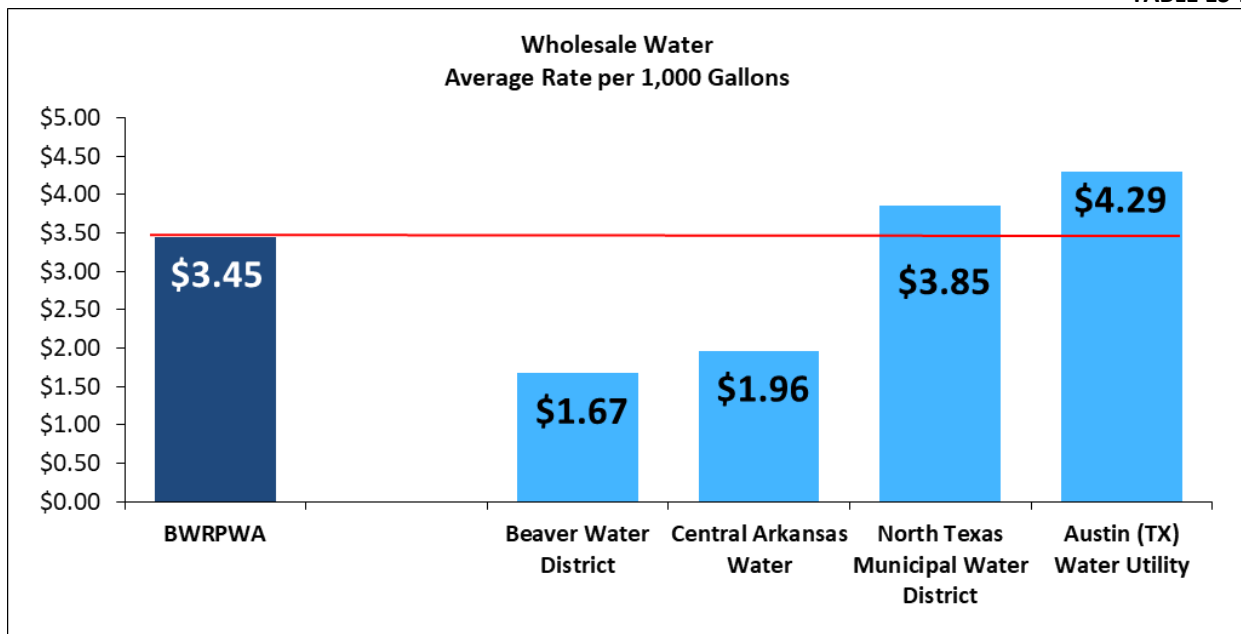
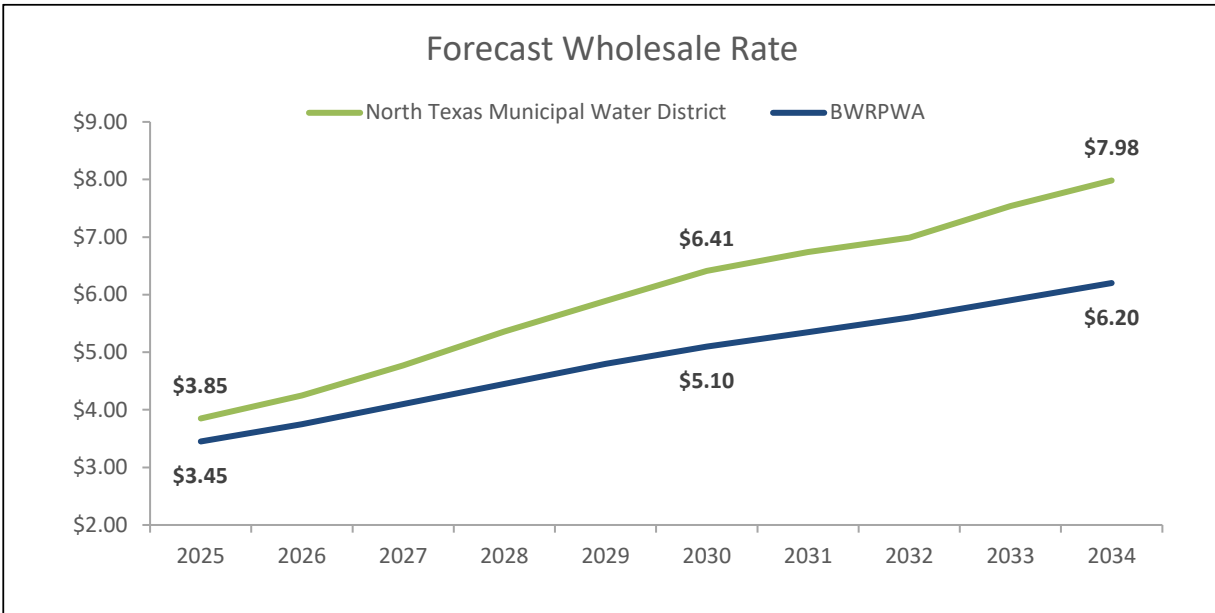


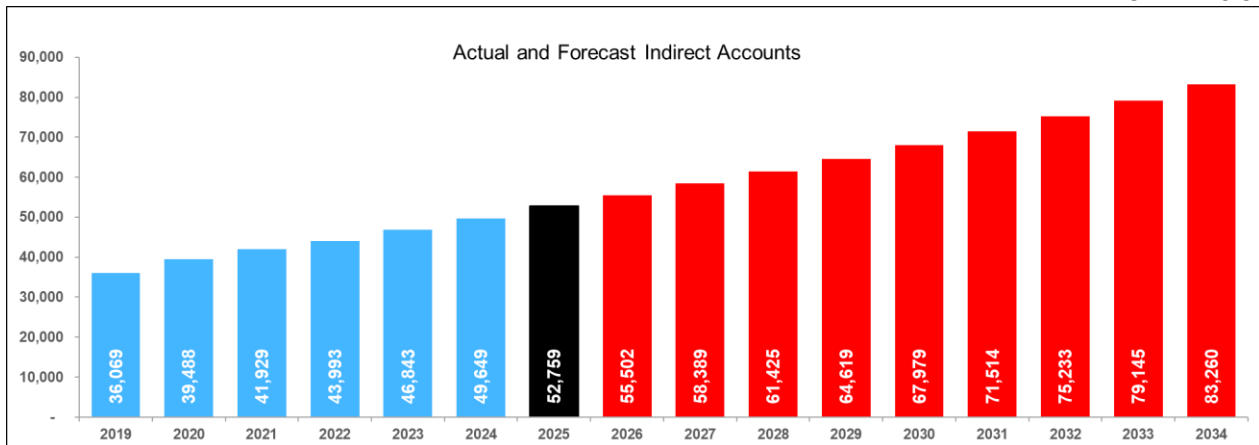
TABLE ES-2



Water Customers and Meters – Test Year & Forecast

All of the water accounts served directly by BWRPWA are wholesale customer city accounts. However, system demand is determined by a combination of the number of direct-served wholesale customers and the retail customers served by BWRPWA’s customer entities, which we view as “indirect” customers. **Chart ES-3** presents total indirect water accounts (or “connections”) for BWRPWA for the test year and forecast period. For each of the historical years, the average number of indirect accounts for the year is shown and the growth reflects the difference from one fiscal year end to the next. Overall indirect water accounts are forecast to increase from **52,759** in the test year to **83,260** in FY 2034, an average annual increase of **5.2%** for all customer classes.

CHART ES-3



Net Revenue Requirement

Table ES-4 presents the test year and ten-year forecast for BWRPWA’s net revenue requirement to be raised from rates for the water utility for the test year 2025 and forecast period. The net revenue requirement is expected to increase from **\$17.2 million** in FY 2025 to **\$47.1 million** in FY 2034. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

TABLE ES-4

CURRENT AND FORECAST NET REVENUE REQUIREMENT					
	Operating Exps & Capital Outlays	Debt Service	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
	TOTAL Revenue Requirement				
2025	7,864,492	9,598,520	17,463,012	220,000	17,243,012
2026	8,127,241	12,555,675	20,682,916	220,000	20,462,916
2027	8,448,748	15,506,770	23,955,518	220,000	23,735,518
2028	8,784,710	18,455,562	27,240,271	220,000	27,020,271
2029	9,135,858	21,404,778	30,540,636	220,000	30,320,636
2030	9,502,969	24,356,387	33,859,355	220,000	33,639,355
2031	9,886,860	27,300,784	37,187,644	220,000	36,967,644
2032	10,288,396	30,233,032	40,521,427	220,000	40,301,427
2033	10,708,490	33,193,679	43,902,169	220,000	43,682,169
2034	11,148,108	36,148,139	47,296,247	220,000	47,076,247

As shown in Table ES-4, Debt Service charge is currently the largest annual expense paid by BWRPWA. While Operating Expenses and Capital Outlays are forecast to increase steadily over time (at 4% annually), Debt Service expense is expected to quadruple over the forecast period. The reason behind this growth is the fact that the Authority is faced with several large capital projects expected to be financed by long-term debt. It should be noted that at the time of this study, the forecast assumes that the Authority will issue up to **\$300 million** in new debt between FY2025 and FY2030, and \$450 million by FY 2034.

Table ES-5 on the next page presents the assumptions for the bond issuances necessary to fund these CIP projects based on the conversations with BWRPWA’s Staff.

Any changes in BWRPWA’s debt forecast estimates used in determining BWRPWA’s water revenue requirement for this rate study could require significant changes to the rate plan presented in this report.

TABLE ES-5

BWRPWA	
Forecast Bond Issues	
Year	Water
2025	\$ 50,000,000
2026	50,000,000
2027	50,000,000
2028	50,000,000
2029	50,000,000
2030	50,000,000
Total 2025-2030	300,000,000
2031	50,000,000
2032	50,000,000
2033	50,000,000
2034	-
Total 2031-2034	150,000,000
Total 2025-2034	450,000,000

Water Rate Design

The water rates developed in this study are designed to recover the test year and forecast revenue requirement while providing funding for the currently identified operating expenses, capital expenditures, capital outlays, and debt service. The following is notable regarding this rate plan:

- While the rate model presents a ten-year forecast, **the project team recommends that BWRPWA adopt a 5-year rate plan**, with rates to be automatically implemented in January of each year.
- Given the significant growth in BWRPWA and potential for unexpected events, the project team recommends that the Authority not commit itself to a rate plan beyond five years. Further, the project team recommends that the Authority 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 is the additional debt service expenses associated with the issuance of long-term debt to fund the CIP. Debt service expenses are forecast to nearly quadruple within the ten-year study period to fund \$300 million in additional debt. Due to the significant impact on rates, debt terms, timing, and amounts must be closely monitored for conformity with the assumptions in this study.

- The second largest impact on rates are operating costs. Should inflation continue to rise and create higher operational costs, BWRPWA should undertake an immediate review of its rate plan.
- The rate plan assumes that long-term revenue-supported debt will be used to fund the current Capital Improvement Plan.

Proposed Rate Plan

Under the proposed rate plan, there would be a continuation of the fundamental rate structure with annual increases to volumetric rates over the next five years while per meter assessment charge would remain at its current level of \$1.50 per connection. Annual increases allow for the gradual absorption of additional costs, enable the Authority to maintain appropriate debt service ratios, and smooth the impact of future bond sales in any given year.

Table ES-6 presents a 5-year summary of the proposed rate plan and **Table ES-7** presents the impact on customer entities at various usage levels for the proposed rate plan assuming the proposed rate structure is adopted by the Board.

The projected rate revenues developed in this study are forecast to be sufficient to fund all operating and current scheduled capital obligations during the forecast period. Forecast rate revenues by year are presented in **Appendix A**.

TABLE ES-6

BWRPWA							
	Current						
	2025	2026	2027	2028	2029	2030	
Volume (\$/kGal)	\$ 3.45	\$ 3.75	\$ 4.10	\$ 4.45	\$ 4.80	\$ 5.10	
% Change		8.7%	9.3%	8.5%	7.9%	6.3%	
\$ Change		\$ 0.30	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.30	
Per Meter Charge	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	
% Change		0%	0%	0%	0%	0%	
\$ Change		\$ -	\$ -	\$ -	\$ -	\$ -	
<hr/>							
2022 Rate Plan							
Volume Charge	\$ 3.45	\$ 3.75	\$ 4.05	\$ 4.35	\$ 4.65	\$ 4.80	

TABLE ES-7

BWRPWA	Current					
	2025	2026	2027	2028	2029	2030
20 Million Gallons	\$ 69,000	\$ 75,000	\$ 82,000	\$ 89,000	\$ 96,000	\$ 102,000
50 Million Gallons	\$ 172,500	\$ 187,500	\$ 205,000	\$ 222,500	\$ 240,000	\$ 255,000
100 Million Gallons	\$ 345,000	\$ 375,000	\$ 410,000	\$ 445,000	\$ 480,000	\$ 510,000
500 Million Gallons	\$ 1,725,000	\$ 1,875,000	\$ 2,050,000	\$ 2,225,000	\$ 2,400,000	\$ 2,550,000
1 Billion Gallons	\$ 3,450,000	\$ 3,750,000	\$ 4,100,000	\$ 4,450,000	\$ 4,800,000	\$ 5,100,000

SECTION I

Introduction and Demographic Profile

Background

In October 2024, Benton Washington Regional Public Water Authority (“BWRPWA” or the “Authority”) engaged **Willdan Financial Services** to conduct a water rate study and long-term financial plan. BWRPWA was interested in developing an updated comprehensive water rate plan for FY 2025 and beyond. The objective is to develop a long-term rate plan that will enable the Authority 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.

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

- A comprehensive analysis and evaluation of the water system’s 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 treatment, inflation, system expansion, and increases in staffing levels.
- A thorough review of the water system’s 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 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 BWRPWA’s current and proposed rates to rates of other wholesale providers.



Report Organization

This report is organized into the following sections:

Section I – Introduction and Demographic Profile - outlines the background, objectives and scope of this rate study and long-term financial plan. It also presents BWRPWA’s current rate structure and a community profile. This includes a comparison of BWRPWA’s water charges with other similarly situated providers.

Section II – Water Test Year and Forecast Volumes – analyzes the BWRPWA’s customer base, total accounts served, and current volumes of treated water. This section presents totals for the current year and a ten-year forecast.

Section III – Water Test Year and Forecast Revenue Requirement – outlines the process of analyzing the Authority’s current water 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.

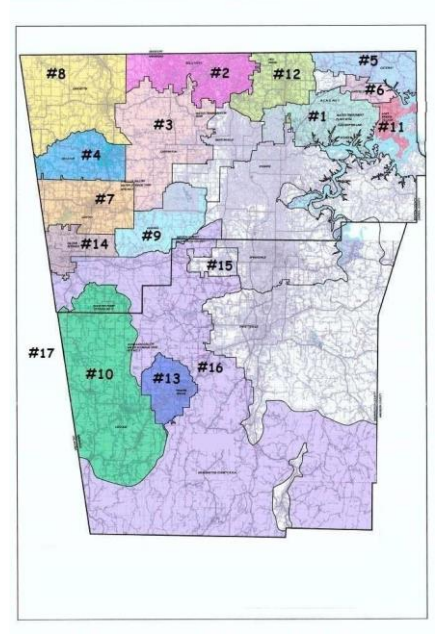
Section IV – Water Rate Design – presents rate recommendations for BWRPWA’s Board and Staff to consider which would enable the Authority to meet its revenue requirements over the next decade. This section also presents an analysis of the customer impact of the proposed plan.

Appendix A – presents a hard copy printout of the interactive Microsoft Excel spreadsheet model summary developed for BWRPWA to calculate current and future revenue requirements and rate impacts. 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.

Utility Overview

Benton Washington Regional Public Water Authority (BWRPWA) is the regional wholesale provider for northwest Arkansas and eastern Oklahoma. It maintains over 135 miles of water transmission lines and has the ability to serve approximately 37 million gallons of water per day to over 157,000 people¹. BWRPWA has continuously provided the region with dependable, quality wholesale water service for over thirty years.

The Authority is constituted of seventeen service areas and is governed by a fourteen-member Board of Directors who oversee the General Manager responsible for the day-to-day operations of the Authority.



Current Rates & Structure

BWRPWA’s current rate structure consists of a uniform **\$3.45** per 1,000 gallons (kGal) volume rate for all customers and an assessment charge of **\$1.50** per meter connection served by each customer. **Table I-1** summarizes BWRPWA’s current water rate structure. We believe the current rate structure to be fair and reasonable and allows for a consistent rate to be applied across the system. While there are many different rate structures available to wholesale providers, the Authority’s flat rate plus assessment charge per meter is a reasonable approach to recover the revenues required by the system.

TABLE I-1

BWRPWA		
CURRENT WATER RATES		
Wholesale		
Assesment Charge by Meter	\$	1.50
Volume Rate (per 1,000 Gallons)		
1 Above	\$	3.45

BWRPWA last adjusted its rates in January 2025, with an adjustment to volumetric rates only. No adjustment has been applied to the per meter charge.

¹ Source: BWRPWA Water Rate and System Growth History Report. www.bwrpwa.com

Water Rate Comparison

Chart I-2 compares the authority’s monthly water charges to similarly situated wholesale providers in Arkansas and Texas. The rate each provider charges per 1,000 gallons was used for the wholesale comparison. **Chart I-3** compares BWRPWA’s proposed long-term rate plan with rates projected by the North Texas Municipal Water District (NTMWD) over the next ten years. After discussion with BWRPWA staff, NTMWD was deemed to be the most accurate comparison between wholesale providers due to similar growth trajectory, rate structure, and operational dynamics. The rate data is based on published rates and ordinances posted by each wholesale provider on their website and their most recent financial audit. These rates do not include sales tax, activation or other charges beyond the basic minimum and volume charges.

It is difficult at best to accurately compare water rates across wholesale providers. Rate structures, regional dynamics, geographic realities, and regulatory issues all impact wholesale water providers in different ways. Rate comparisons, while helpful for the general context, should always be taken with an understanding of the fundamentally different cost structures often present among different providers.

CHART I-2

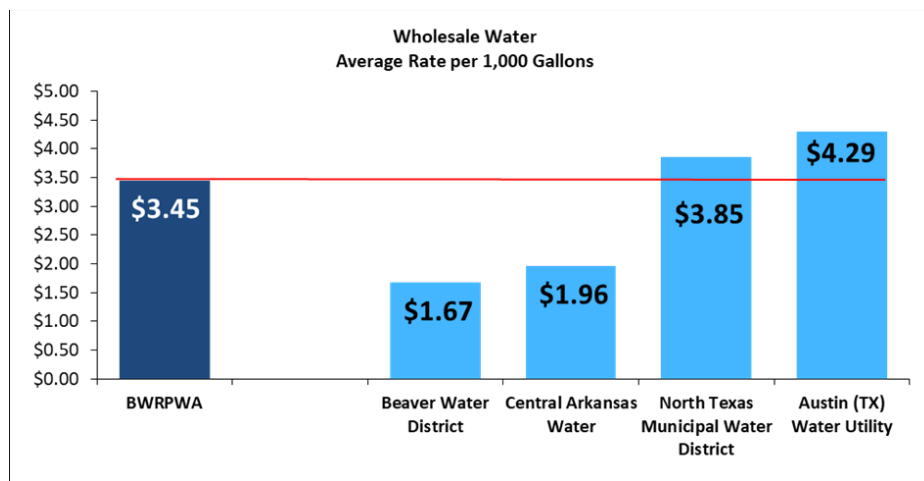
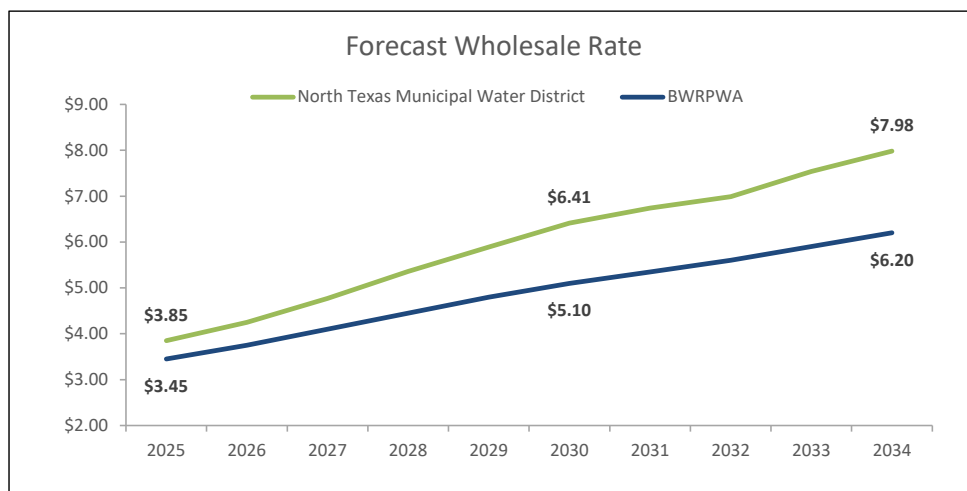


CHART I-3



Section II

SECTION II

Water Test Year and Forecast Volumes



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

For BWRPWA, monthly water records were reviewed for the period January 2019 through December 2024. These records provided summary information on the monthly water volumes distributed system-wide as well as the number of accounts for each period by customer

entity and the associated revenues.

After thoroughly examining volume and customer data, the project team made no revisions to BWRPWA's existing rate structure. The project team finds the rate structure to be reasonable and appropriate, meeting the criteria of standard ratemaking methodologies.

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

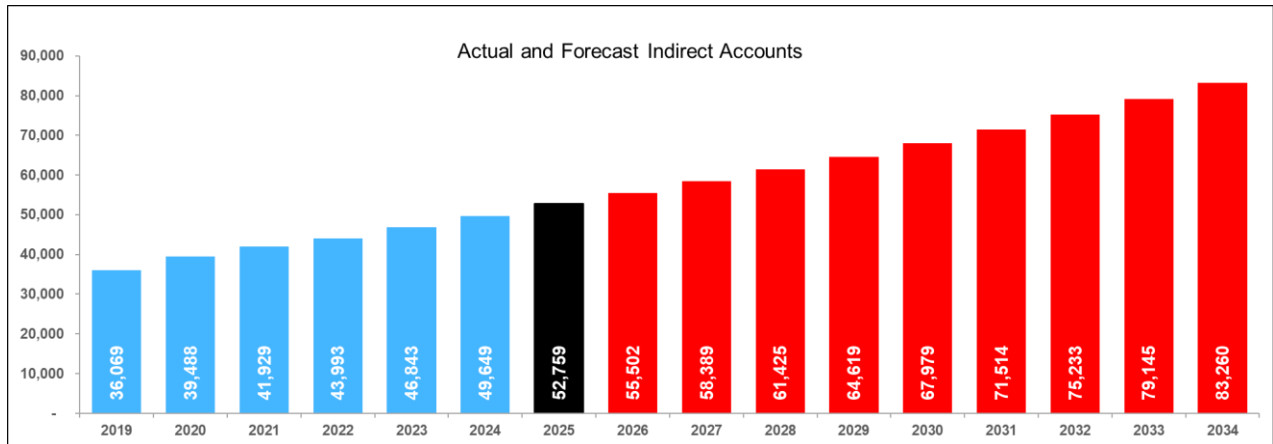
Water Customers and Meters – Test Year & Ten-Year Forecast

All of the water accounts served directly by BWRPWA are wholesale customer entity accounts. However, the volumes and costs of the system are intrinsically driven by the "indirect" customers (the retail customers served by the wholesale entities). **Table II-1** and **Chart II-2** on the next page present total indirect water accounts served by BWRPWA for the test year and forecast period.

TABLE II-1

BWRPWA																		
FORECAST TOTAL CUSTOMERS																		
WATER Customer Classes																		
Fiscal Year	Siloam Springs	BCWD	Bella Vista	Centerton	Decatur	Garfield	Gateway	Gentry	Gravette	Highfill	Lincoln	Lost Bridge	Pea Ridge	Prairie Grove	Tontitown	WCRDA	Westville	Total
WATER Total Customers																		
FY 2019	29	2,351	3,081	7,416	929	267	811	2,381	1,608	898	2,451	404	2,902	2,859	-	6,936	746	36,069
FY 2020	31	2,410	3,232	7,905	925	264	839	2,512	1,679	1,011	2,504	405	3,047	3,009	1,842	7,130	745	39,488
FY 2021	31	2,466	3,383	8,822	960	269	855	2,686	1,761	1,200	2,541	411	3,295	3,123	2,075	7,298	753	41,929
FY 2022	46	2,517	3,581	9,584	969	272	876	2,702	1,814	1,314	2,605	411	3,583	3,200	2,274	7,493	751	43,993
FY 2023	49	2,570	3,866	10,480	986	281	889	2,844	1,863	1,497	2,641	412	3,936	3,402	2,506	7,861	760	46,843
FY 2024	49	2,600	4,141	11,154	1,132	297	910	2,959	1,892	1,711	2,664	414	4,374	3,689	2,780	8,121	764	49,649
TY 2025	50	2,707	4,371	11,903	1,184	310	950	3,080	1,963	1,875	2,740	427	4,747	4,176	3,059	8,429	790	52,759
FY 2026	53	2,847	4,598	12,522	1,246	326	999	3,240	2,065	1,972	2,883	449	4,994	4,393	3,218	8,867	831	55,502
FY 2027	56	2,995	4,837	13,173	1,310	343	1,051	3,409	2,172	2,075	3,033	472	5,254	4,621	3,385	9,328	874	58,389
FY 2028	59	3,151	5,089	13,858	1,378	361	1,106	3,586	2,285	2,182	3,191	497	5,527	4,862	3,561	9,813	920	61,425
FY 2029	62	3,315	5,353	14,578	1,450	380	1,164	3,772	2,404	2,296	3,356	523	5,814	5,115	3,746	10,323	968	64,619
FY 2030	65	3,487	5,632	15,336	1,526	399	1,224	3,969	2,529	2,415	3,531	550	6,117	5,380	3,941	10,860	1,018	67,979
FY 2031	68	3,669	5,924	16,134	1,605	420	1,288	4,175	2,660	2,541	3,715	579	6,435	5,660	4,146	11,425	1,071	71,514
FY 2032	72	3,860	6,233	16,973	1,688	442	1,355	4,392	2,799	2,673	3,908	609	6,770	5,955	4,361	12,019	1,127	75,233
FY 2033	75	4,060	6,557	17,855	1,776	465	1,425	4,620	2,944	2,812	4,111	640	7,122	6,264	4,588	12,644	1,185	79,145
FY 2034	79	4,271	6,898	18,784	1,869	489	1,499	4,861	3,097	2,958	4,325	674	7,492	6,590	4,827	13,301	1,247	83,260
WATER Annual New Customers																		
2020	2	58	151	489	(4)	(2)	28	130	71	113	52	1	145	150	1,842	194	(1)	3,420
2021	-	57	151	917	35	5	17	174	83	189	37	6	248	114	233	168	8	2,440
2022	15	51	199	762	9	3	21	16	53	114	65	(0)	288	77	199	195	(2)	2,064
2023	3	52	284	896	17	9	13	142	49	183	36	1	353	202	233	368	9	2,850
2024	-	30	276	674	146	16	21	114	29	214	23	2	438	286	274	260	5	2,805
2025	1	107	229	749	52	13	40	121	71	164	77	13	374	487	278	308	26	3,110
2026	3	141	227	619	62	16	49	160	102	97	143	22	247	217	159	438	41	2,743
2027	3	148	239	651	65	17	52	168	107	103	150	23	260	228	167	461	43	2,886
2028	3	156	252	685	68	18	55	177	113	108	158	25	273	240	176	485	45	3,036
2029	3	164	265	721	72	19	58	186	119	113	166	26	287	253	185	510	48	3,194
2030	3	172	278	758	75	20	61	196	125	119	175	27	302	266	195	537	50	3,360
2031	3	181	293	797	79	21	64	206	132	126	184	29	318	280	205	565	53	3,535
2032	4	191	308	839	83	22	67	217	138	132	193	30	335	294	216	594	56	3,719
2033	4	201	324	883	88	23	70	228	146	139	203	32	352	310	227	625	59	3,912
2034	4	211	341	928	92	24	74	240	153	146	214	33	370	326	239	657	62	4,116

CHART II-2



For each of the historical years, the average number of accounts is shown and the growth reflects the difference from one fiscal year end to the next. Overall indirect water accounts are forecast

to increase from **52,759** in the test year to **83,260** in FY 2034. This represents an average annual increase of **5.2%** across the system.

Historical and Forecast Water Consumption

Total water system consumption data was analyzed over the same period as customer data. The project team used a combination of consumption over the past twelve months and historical trends from the past several years to develop the forecast water consumption.

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 **Chart II-3** and **Chart II-4**. Water usage is expected to increase by **5.2%** annually over the next decade. By FY2034 annual consumed water is expected to reach **9.06 billion** gallons.

CHART II-3

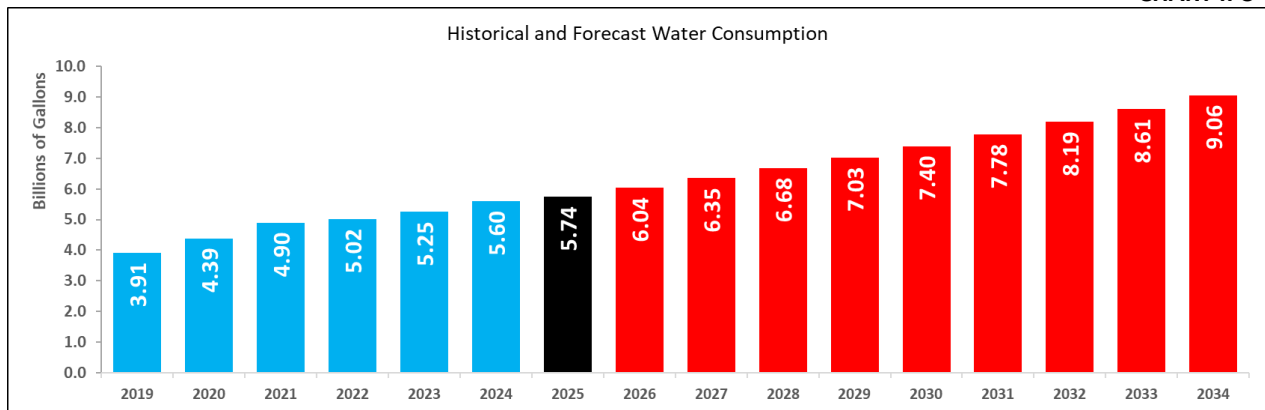
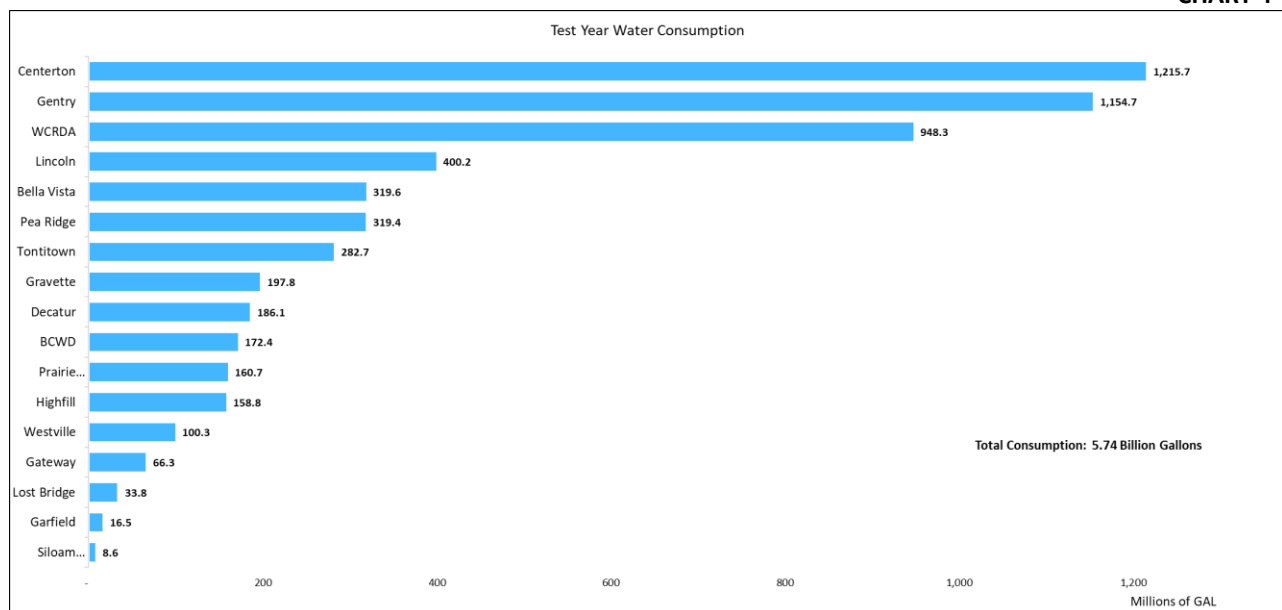


CHART 4



Peaking Factors

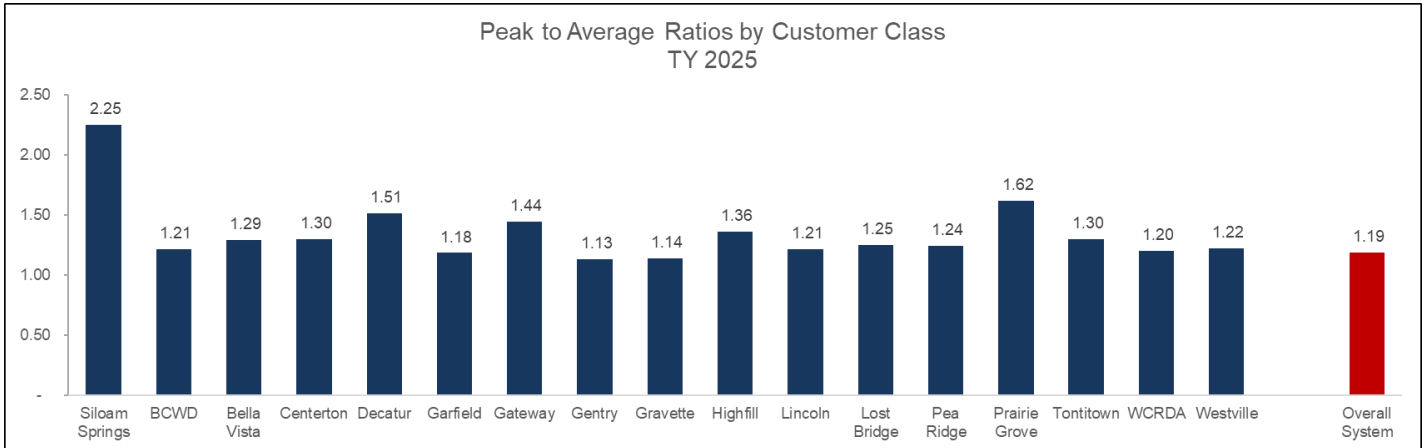
The cost of providing water to customers depends not only on the amount of water each customer entity uses, but also on how that usage occurs over time. The maximum-day and maximum-hour peaking requirements of a water utility's customers are an important influence on the utility's costs. Because water utilities attempt to meet all 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 may be allocated to customers in proportion to the contribution of each customer 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 customers relies on available pumping and consumption information as well as professional judgment. If customer meters recorded daily or hourly flow rates for each customer, more refined information could be obtained on peaking factors. When this level of data is not available 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.

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 84% (1/1.19) to base, and 16% to extra capacity (Max Day). This means that facilities designed to meet maximum-day requirements, such as the treatment and distribution functions, are allocated 84% to base, and 16% to extra capacity.

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 the twelve months ending December 2024. The calculations of the peaking factors by class are presented graphically in **Chart II-5** on the next page. Based on this analysis, we see that there is some minor differentiation among the Authority's wholesale customers, but on the whole, the customers of the system have generally consistent peaking factors. This general consistency supports the Authority's flat-rate structure.

CHART II-5



Section III

SECTION III

Water Forecast Revenue Requirement

In this section of the water rate study and long-term financial plan, BWRPWA’s test year and forecast water utility revenue requirements are developed. The test year consists of BWRPWA’s fiscal year, from January 1st, 2025, through December 31st, 2025. The estimates presented in this section are based on BWRPWA’s FY2025 approved budget.

The calculation of a revenue requirement differs from a utility’s budget in that it represents only that amount that must be raised through BWRPWA’s user rates. This means that non-rate revenue (such as indirect meter 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, BWRPWA’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 Authority. Detailed calculations are presented in the rate model contained in **Appendix A** of this report.

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 Utility staff and considers all to be consistent with staff recommendations.

In this section, current and forecast Operating Costs, Capital Outlays, 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 – Test Year

Table III-1 summarizes the test year FY2025 water system operating expenses and capital outlays in detail by expense category item.

The following is noteworthy about these tables:

- The Authority budgets based on functional area, including:
 - **Personnel Services**, which includes all direct and indirect personnel costs, such as salary and benefit expenses, medical insurance, and payroll taxes.
 - **Contractual Services, Supplies, Operations, and Utilities** which are those goods and services directly required to provide the service, including Chemicals, Electricity, Solid Waste service, Professional Fees, Laboratory, General Maintenance & Repairs, Insurance, Taxes & Fees, Office Supplies, and Vehicle Maintenance.
 - **Capital Outlays** which include purchases of small-ticket capital items such as machinery and equipment required for water operations.

Tables III-1 allocates total budget expenses between the water functions based on function and general ratemaking principles. As the tables show, total operating expenses, transfers, and capital outlays in the test year are **\$7,864,492** for the water utility.

TABLE III-1

BWRPWA				
WATER Operating Expenses, Transfers, and Capital Outlays				
	Net Budget	Treatment	Distribution	Admin
<u>Operating & Maintenance</u>				
Personnel Svcs	\$ 3,415,092	\$ 1,361,037	\$ 1,361,037	\$ 693,018
Contractual	466,000	186,400	186,400	93,200
Supplies	1,301,150	1,172,800	5,400	122,950
Operations	689,100	225,900	248,400	214,800
Utilities	<u>1,663,150</u>	<u>1,652,650</u>	<u>10,500</u>	<u>-</u>
Total Operating & Maintenance	7,534,492	4,598,787	1,811,737	1,123,968
Transfers	-	-	-	-
Capital Outlays	330,000	165,000	165,000	-
Total WATER Operating Expenses, Transfers and Capital Outlays	\$ 7,864,492	\$ 4,763,787	\$ 1,976,737	\$ 1,123,968

Operating and Capital Outlays – Ten Year Forecast

Table III-2 presents the water utility operating expense, transfers and capital outlay 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% to 4.0%, which is approximately equivalent to the historical 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, utilities, workers compensation, and health insurance.

TABLE III-2

BWRPWA					
FORECAST OPERATING EXPENSES AND CAPITAL OUTLAYS					
Water					
	Operating Expense		Capital Outlays		Total
2025	\$ 7,534,492	\$	330,000	\$	7,864,492
2026	7,790,641		336,600		8,127,241
2027	8,105,416		343,332		8,448,748
2028	8,434,511		350,199		8,784,710
2029	8,778,655		357,203		9,135,858
2030	9,138,622		364,347		9,502,969
2031	9,515,226		371,634		9,886,860
2032	9,909,329		379,066		10,288,396
2033	10,321,842		386,648		10,708,490
2034	10,753,727		394,381		11,148,108

Capital Improvement Plan

BWRPWA has developed a comprehensive long-term capital improvements plan for the water system that is intended to cover its needs over the next five years. The purpose of the CIP is primary to expand the existing system and to service new growth.

The capital improvement plan is an integral part of any long-term rate and financing plan. The Authority finances its capital improvements through revenue-funded long-term debt. Only the revenue bonds impact BWRPWA's rate plan.

Table III-3 on the following pages summarizes BWRPWA's short-term (2025-2030) CIP projects. The timing of these projects has been projected in coordination with the Authority's engineers and staff and is, of course, subject to Board review and approval.

TABLE III-3

BWRPWA	
CAPITAL IMPROVEMENT PLAN FY 2025 - FY 2030	
SHORT-TERM CIP (2025-2030)	
Beaver Lake Raw Water Intake	\$ 192,740,000
Raw Water Chlorine Dioxide Facility	\$ 4,170,000
Carroll Electric Substation -Intake	\$ 2,957,000
Carroll Electric Substation -WTP	\$ 2,957,000
Chlorine Booster Station South Pressure Plane	\$ 1,016,000
HSP Capacity Expansion	\$ 15,732,000
24 MGD WTP Capacity Expansion	\$ 92,200,000
Phase 2B Transmission Line to Centerton	\$ 37,311,000
Phase 2C Transmission Line to Decatur Tank Farm	\$ 45,688,000
10 MG Storage Tank Decatur Tank Farm	\$ 12,644,000
72" Raw Water Line	\$ 45,668,000
Lincoln Tank Farm Property Acquisition	\$ 347,000
Total Short-Term Water Projects	\$ 453,430,000

Existing and Forecast Debt Service

Table III-4 on the following page presents current and forecast debt service assuming that BWRPWA issues new water revenue bonds annually in \$50 million dollar increments from FY 2025 through FY 2034 to fund the CIP. The Utility has five bond issues (including Series 2024) currently outstanding that were issued to fund water system improvements. Debt service on these issues is being paid from Utility System Revenue. All future debt is assumed to have a 30-year term and 4.0% interest rate.

While the rate model projects a ten-year period, we have focused here mainly on the next five years and forecasts beyond this timeframe are less and less reliable. As shown in **Table III-4A**, BWRPWA is assumed to issue approximately **\$300,000,000** in water-related debt through FY2030, and \$450,000,000 through FY 2034. 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. The remainder of the CIP is assumed to be funded through a combination of existing rates and cash reserves.

These assumptions are preliminary in nature and subject to change. **Should the authority 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-4

CURRENT AND FORECAST DEBT SERVICE			
Year	Water		Total
	Current	Forecast	
2025	\$ 9,598,520	\$ -	\$ 9,598,520
2026	9,606,340	2,949,335	12,555,675
2027	9,608,100	5,898,670	15,506,770
2028	9,607,557	8,848,005	18,455,562
2029	9,607,438	11,797,340	21,404,778
2030	9,609,711	14,746,675	24,356,387
2031	9,604,774	17,696,010	27,300,784
2032	9,587,686	20,645,345	30,233,032
2033	9,598,999	23,594,680	33,193,679
2034	9,604,124	26,544,016	36,148,139

TABLE III-4A

BWRPWA	
Forecast Bond Issues	
Year	Water
2025	\$ 50,000,000
2026	50,000,000
2027	50,000,000
2028	50,000,000
2029	50,000,000
2030	50,000,000
Total 2025-2030	300,000,000
2031	50,000,000
2032	50,000,000
2033	50,000,000
2034	-
Total 2031-2034	150,000,000
Total 2025-2034	450,000,000

Non-Rate Revenues

Although sales revenues constitute most of the revenue received by BWRPWA for water service, a certain amount of revenue is accrued from non-rate sources. These revenues include other general revenues, miscellaneous charges, and contractual receipts. These non-rate revenues are subtracted from the overall budget to determine the revenue requirement to be raised from rates. Non-rate revenues are conservatively forecasted to stay flat during the next ten years. Annual non-rate revenue totals are presented in **Table III-5**. Note that for the purposes of this study, the per-meter charges assessed for each indirect meter are considered rate revenues.

TABLE III-5

BWRPWA	
FORECAST NON-RATE REVENUES	
	Water
2025	\$ 220,000
2026	220,000
2027	220,000
2028	220,000
2029	220,000
2030	220,000
2031	220,000
2032	220,000
2033	220,000
2034	220,000

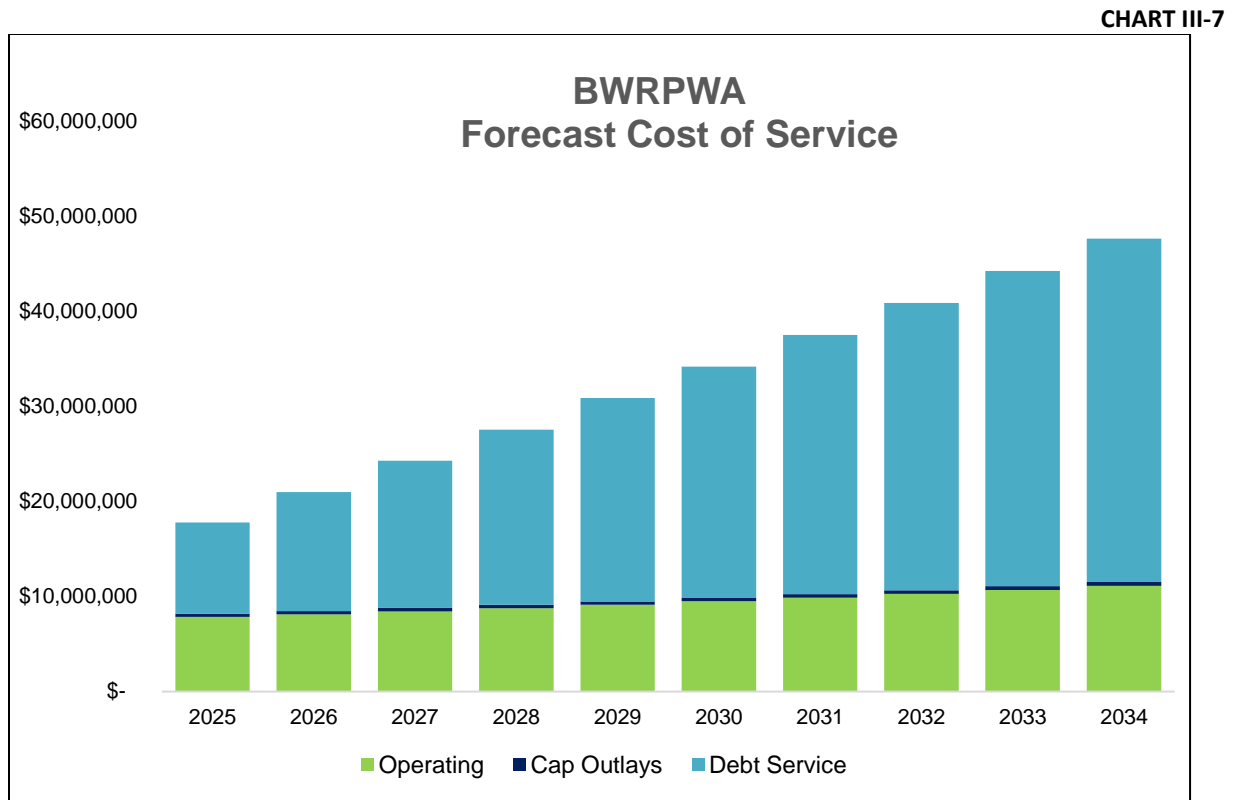
Net Revenue Requirement

Table III-6 presents the test year and ten-year forecast for BWRPWA’s net revenue requirement to be raised from rates for the water utility for the test year 2025 and beyond. The water net revenue requirement is expected to increase from **\$17.2 million** in FY 2025 to **\$47.1 million** in FY 2034.

TABLE III-6

CURRENT AND FORECAST NET REVENUE REQUIREMENT					
	Operating Exps & Capital Outlays	Debt Service	Total Cost of Service	Less Non-Rate Revenues	Net Revenue Requirement
	TOTAL Revenue Requirement				
2025	7,864,492	9,598,520	17,463,012	220,000	17,243,012
2026	8,127,241	12,555,675	20,682,916	220,000	20,462,916
2027	8,448,748	15,506,770	23,955,518	220,000	23,735,518
2028	8,784,710	18,455,562	27,240,271	220,000	27,020,271
2029	9,135,858	21,404,778	30,540,636	220,000	30,320,636
2030	9,502,969	24,356,387	33,859,355	220,000	33,639,355
2031	9,886,860	27,300,784	37,187,644	220,000	36,967,644
2032	10,288,396	30,233,032	40,521,427	220,000	40,301,427
2033	10,708,490	33,193,679	43,902,169	220,000	43,682,169
2034	11,148,108	36,148,139	47,296,247	220,000	47,076,247

Chart III-7 also illustrates the total water annual cost of service through FY 2034. This includes operating expenses, capital outlays, transfers, and debt service.



As shown in these charts and tables, forecast future debt service payments will be by far the largest annual expense paid by BWRPWA. While debt service comprises just over half of the total cost of service today, by FY2034 debt service will make up over three-quarters of all costs. This forecast assumes that the Authority will begin to issue new debt starting in FY2025 through FY2034 for the expansive CIP currently in planning. The second largest expense facing the Authority is operating costs, which are expected to grow at an annual rate of roughly 4%.

Water Utility Cost Functionalization

Once the total water 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. The basic steps used to allocate the BWRPWA’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.

The project team allocated operating budget line-item expenses individually to system functions based on general guidelines, specific research, and input from BWRPWA’s staff. The results of the allocation process for the test year are summarized in **Table III-8**.

TABLE III-8

BWRPWA			
TEST YEAR WATER COST FUNCTIONALIZATION			
2025 01 21 -- Status Quo			
2025			
Revenue			
Function	Requirement	Percent	
Treatment	\$ 9,442,571	54.8%	
Distribution	6,690,632	38.8%	
Administration	1,109,809	6.4%	
Total	17,243,012	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.

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 characteristics are shown in **Table III-9**. As with cost functionalization, these percentages are not expected to change significantly in the forecast period.

TABLE III-9

BWRPWA			
TEST YEAR WATER COST CLASSIFICATION			
SCENARIO: 2025 01 21 -- Status Quo			
	2025 Revenue		
Function	Requirement		Percent
Base	\$ 14,489,926		84.03%
Maximum Day	<u>2,753,086</u>		<u>15.97%</u>
Total	17,243,012		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-10** and for the ten-year forecast period in **Table III-11** on the next page.

TABLE III-10

BWRPWA		
TEST YEAR WATER COST ALLOCATION		
SCENARIO: 2025 01 21 -- Status Quo		
Function	2025 Revenue Requirement	Percent
Siloam Springs	\$ 42,170	0.2%
BCWD	505,736	2.9%
Bella Vista	982,599	5.7%
Centerton	3,765,754	21.8%
Decatur	651,725	3.8%
Garfield	47,538	0.3%
Gateway	223,757	1.3%
Gentry	3,208,379	18.6%
Gravette	550,729	3.2%
Highfill	509,492	3.0%
Lincoln	1,172,293	6.8%
Lost Bridge	101,488	0.6%
Pea Ridge	952,899	5.5%
Prairie Grove	595,813	3.5%
Tontitown	875,469	5.1%
WCRDA	2,761,346	16.0%
Westville	295,823	1.7%
Total	17,243,012	100.0%

TABLE III-11

BWRPWA																		
FORECAST WATER COST ALLOCATION																		
	Siloam Springs	BCWD	Bella Vista	Centerton	Decatur	Garfield	Gateway	Gentry	Gravette	Highfill	Lincoln	Lost Bridge	Pea Ridge	Prairie Grove	Tontitown	WCRDA	Westville	Total
2025	\$ 42,170	\$ 505,736	\$ 982,599	\$ 3,765,754	\$ 651,725	\$ 47,538	\$ 223,757	\$ 3,208,379	\$ 550,729	\$ 509,492	\$ 1,172,293	\$ 101,488	\$ 952,899	\$ 595,813	\$ 875,469	\$ 2,761,346	\$ 295,823	\$ 17,243,012
2026	50,045	600,176	1,166,087	4,468,958	773,426	56,415	265,541	3,807,501	653,571	604,633	1,391,203	120,440	1,130,841	707,074	1,038,951	3,276,991	351,065	20,462,916
2027	58,049	696,161	1,352,577	5,183,672	897,119	65,437	308,009	4,416,429	758,095	701,331	1,613,696	139,702	1,311,694	820,155	1,205,109	3,801,075	407,210	23,735,518
2028	66,082	792,502	1,539,760	5,901,039	1,021,271	74,493	350,634	5,027,617	863,008	798,388	1,837,015	159,035	1,493,219	933,656	1,371,883	4,327,105	463,563	27,020,271
2029	74,154	889,302	1,727,833	6,621,816	1,146,014	83,592	393,462	5,641,711	968,419	895,906	2,061,395	178,460	1,675,607	1,047,696	1,539,451	4,855,635	520,185	30,320,636
0	82,270	986,639	1,916,951	7,346,601	1,271,449	92,741	436,528	6,259,219	1,074,417	993,966	2,287,023	197,993	1,859,009	1,162,371	1,707,950	5,387,105	577,121	33,639,355
2031	90,410	1,084,258	2,106,615	8,073,476	1,397,247	101,917	479,718	6,878,508	1,180,720	1,092,310	2,513,302	217,583	2,042,940	1,277,377	1,876,935	5,920,107	634,222	36,967,644
2	98,563	1,182,037	2,296,592	8,801,551	1,523,252	111,108	522,979	7,498,820	1,287,198	1,190,816	2,739,955	237,205	2,227,175	1,392,572	2,046,199	6,453,988	691,417	40,301,427
2033	106,831	1,281,194	2,489,244	9,539,881	1,651,032	120,429	566,850	8,127,869	1,395,177	1,290,709	2,969,800	257,103	2,414,005	1,509,390	2,217,847	6,995,390	749,417	43,682,169
2034	115,132	1,380,742	2,682,657	10,281,124	1,779,317	129,786	610,894	8,759,400	1,503,581	1,390,996	3,200,551	277,080	2,601,571	1,626,668	2,390,173	7,538,928	807,646	47,076,247

Section IV

SECTION IV

Water 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 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.

The following is notable regarding the proposed rate plan:

- While the rate model presents a forecast of rates for ten years, the project team recommends that BWRPWA adopt a 5-year rate plan, with rates to be automatically implemented on January 1st of each year.
- Given the significant growth in BWRPWA and potential for unexpected events, **the project team recommends that the Authority not commit itself to a rate plan beyond five years.** Further, the project team recommends that the Authority 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 debt issued to fund the CIP. Any changes in debt forecast estimates used in determining BWRPWA's water revenue requirement for this rate study could require significant changes to the rate plan presented in this report.
- The second largest impact on rates is operating costs. Should inflation continue to rise and create higher operational costs, BWRPWA should undertake an immediate review of its rate plan.
- The rate plan assumes that long-term debt will be used to fund the current Capital Improvement Plan, starting in FY2025.

Proposed Rate Plan

Under the proposed rate plan, there would be a continuation of the current fundamental rate structure while keeping the indirect per-meter base charges unchanged.

- Uniform percentage adjustments are applied to all existing customers annually during the suggested 5-year recommendation.
- Rate adjustments apply only to volume charges, per meter assessment charge stays flat at \$1.50 per connection
- The project team recommends that BWRPWA continues its practice of annual water rate adjustments in January of each year.

The rate plan and forecast revenues and expenses under this scenario are presented in **Appendix A**.

Table IV-1 presents a 5-year summary of the rate plan proposed for water for all customer classes and a comparison to the 2022 rate study recommendations.

TABLE IV-1

BWRPWA							
	Current						
	2025	2026	2027	2028	2029	2030	
Volume (\$/kGal)	\$ 3.45	\$ 3.75	\$ 4.10	\$ 4.45	\$ 4.80	\$ 5.10	
% Change		8.7%	9.3%	8.5%	7.9%	6.3%	
\$ Change		\$ 0.30	\$ 0.35	\$ 0.35	\$ 0.35	\$ 0.30	
Per Meter Charge	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	
% Change		0%	0%	0%	0%	0%	
\$ Change		\$ -	\$ -	\$ -	\$ -	\$ -	
<hr/>							
2022 Rate Plan							
Volume Charge	\$ 3.45	\$ 3.75	\$ 4.05	\$ 4.35	\$ 4.65	\$ 4.80	

Table IV-2 presents the customer impact at various consumption levels for the proposed rate plan assuming the proposed rate structure is adopted by the Board.

The projected rate revenues developed are forecast to be sufficient to fund all operating and current scheduled capital obligations in each of the next ten years (FY2025 through FY2034). Forecast rate revenues by year are presented in **Appendix A**.

TABLE IV-2

BWRPWA	Current					
	2025	2026	2027	2028	2029	2030
20 Million Gallons	\$ 69,000	\$ 75,000	\$ 82,000	\$ 89,000	\$ 96,000	\$ 102,000
50 Million Gallons	\$ 172,500	\$ 187,500	\$ 205,000	\$ 222,500	\$ 240,000	\$ 255,000
100 Million Gallons	\$ 345,000	\$ 375,000	\$ 410,000	\$ 445,000	\$ 480,000	\$ 510,000
500 Million Gallons	\$ 1,725,000	\$ 1,875,000	\$ 2,050,000	\$ 2,225,000	\$ 2,400,000	\$ 2,550,000
1 Billion Gallons	\$ 3,450,000	\$ 3,750,000	\$ 4,100,000	\$ 4,450,000	\$ 4,800,000	\$ 5,100,000

Notes on Rate Recommendations

The forecast and recommendations presented in this study represent a combination of the best information available from BWRPWA 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 consumption growth within the areas served). The forecast and recommendations contained in this study may be subject to revision if any of the following events occur:

- 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 personnel costs.
- An unforeseen event impacts BWRPWA, 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.
- BWRPWA 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 BWRPWA at this time, however, **if any of these events occur, BWRPWA may be compelled to consider further adjustments to its water rates.**



BWRPWA

Ten Year Rate Analysis and Pro Forma

Fiscal Years: 2025 - 2034



Utility System

Water
Sewer
Combined

Dashboard

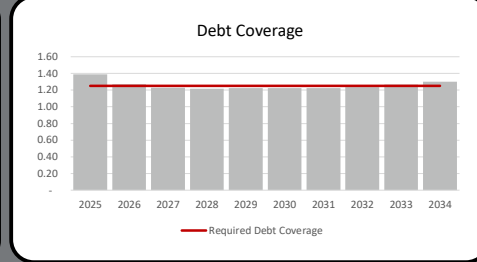
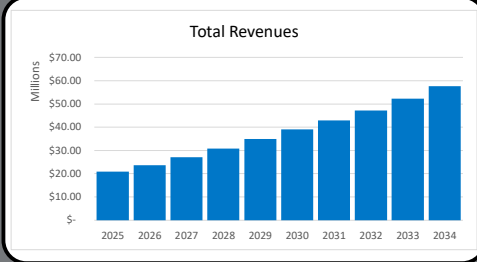
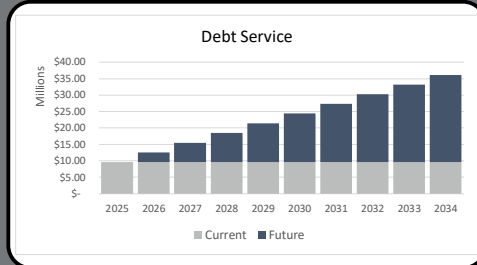
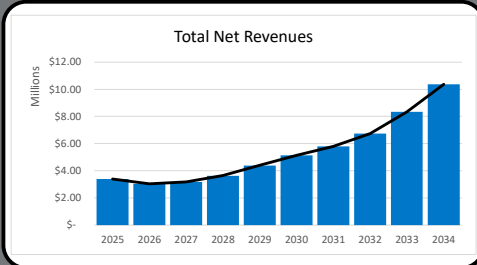
Projections
Bill Comparison
Comparable Utilities

Customer Class

All Classes

Years

10
5



Water Sewer Combined Projections

Future Debt Term 30

Water Future Bond Issues		
	Alternative	Proposed
2025		\$ 50,000,000
2026		\$ 50,000,000
2027		\$ 50,000,000
2028		\$ 50,000,000
2029		\$ 50,000,000
2030		\$ 50,000,000
2031		\$ 50,000,000
2032		\$ 50,000,000
2033		\$ 50,000,000
2034		\$ -
		\$ 450,000,000

Interest Only for first 2 Years? **NO**
Interest **4.00%**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Rate Adjustments										
Assessment Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume Charge	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
Days of Fund Balance (goal =90 days)	93	133	164	193	225	259	293	330	374	428

BWRPWA										
WATER/WASTEWATER COST OF SERVICE MODEL										
2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	

Revenue and Expense Summary
Scen: 2025 02 18 -- Status Quo

1 TOTAL Revenues and Expenses -- CASH BASIS

Beginning Fund Balance	\$	962,879	\$	4,358,962	\$	7,395,304	\$	10,578,575	\$	14,216,569	\$	18,609,791	\$	23,739,687	\$	29,535,437	\$	36,267,992	\$	44,613,679	
Rate Revenues																					
<u>Water Rate Revenue</u>																					
W1		30,360		34,612		39,700		45,264		51,300		57,334		63,275		69,627		77,060		85,134	
W2	BCWD	639,797		726,710		830,471		943,893		1,066,866		1,189,896		1,311,155		1,440,783		1,592,198		1,756,598	
W3	Bella Vista	1,174,484		1,335,008		1,526,734		1,736,340		1,963,616		2,190,962		2,414,985		2,654,484		2,934,331		3,238,206	
W4	Centertron	4,383,100		4,989,369		5,714,109		6,506,628		7,366,118		8,225,607		9,072,172		9,977,314		11,035,646		12,185,060	
W5	Decatur	659,353		751,546		861,839		982,473		1,113,323		1,244,136		1,372,933		1,510,656		1,671,782		1,846,804	
W6	Garfield	62,282		70,667		80,671		91,604		103,456		115,316		127,010		139,509		154,102		169,944	
W7	Gateway	244,558		277,918		317,756		361,308		408,530		455,769		502,321		552,088		610,233		673,368	
W8	Gentry	4,015,034		4,583,172		5,263,434		6,007,652		6,815,036		7,621,952		8,416,103		9,265,376		10,259,606		11,339,775	
W9	Gravette	713,465		812,110		930,028		1,058,972		1,198,812		1,338,654		1,476,394		1,623,665		1,795,856		1,982,866	
W10	Highfill	578,357		657,858		752,852		856,717		969,349		1,081,998		1,192,978		1,311,630		1,450,317		1,600,924	
W11	Lincoln	1,421,605		1,620,070		1,857,476		2,117,133		2,398,771		2,680,343		2,957,589		3,254,044		3,600,848		3,977,551	
W12	Lost Bridge	123,545		140,484		160,721		182,846		206,838		230,835		254,479		279,757		309,298		341,378	
W13	Pea Ridge	1,180,766		1,341,572		1,533,583		1,743,486		1,971,072		2,198,749		2,423,127		2,662,998		2,943,224		3,247,493	
W14	Prairie Grove	626,381		708,979		807,368		914,852		1,031,331		1,147,958		1,263,031		1,386,012		1,529,421		1,685,052	
W15	Tontitown	1,024,362		1,165,599		1,334,397		1,518,969		1,719,128		1,919,303		2,116,491		2,327,316		2,573,780		2,841,441	
W16	WCRDA	3,403,576		3,875,687		4,440,168		5,057,476		5,726,978		6,396,430		7,055,750		7,760,709		8,585,106		9,480,490	
W17	Westville	358,070		407,896		467,484		532,653		603,335		674,006		743,600		818,014		905,050		999,585	
W18	Class 18	-		-		-		-		-		-		-		-		-		-	
W19	Class 19	-		-		-		-		-		-		-		-		-		-	
W20	Class 20	-		-		-		-		-		-		-		-		-		-	
	Total	20,639,095		23,499,257		26,918,790		30,658,266		34,713,858		38,769,250		42,763,394		47,033,982		52,027,856		57,451,668	
	Non-Rate Revenues	220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000	
	Total Revenues	20,859,095		23,719,257		27,138,790		30,878,266		34,933,858		38,989,250		42,983,394		47,253,982		52,247,856		57,671,668	

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL											
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
Revenue and Expense Summary											
Scen: 2025 02 18 -- Status Quo											
Cost of Service											
Cost Center Code											
1	Personnel	3,884,592	3,954,780	4,073,423	4,195,626	4,321,495	4,451,139	4,584,674	4,722,214	4,863,880	5,009,797
3	Customer Operations	2,597,800	2,746,788	2,904,562	3,071,656	3,248,634	3,436,100	3,634,691	3,845,086	4,068,008	4,304,222
5	Maintenance	687,250	708,818	731,080	754,059	777,781	802,269	827,549	853,649	880,595	908,417
7	Water Distribution	66,500	69,955	73,592	77,420	81,451	85,693	90,160	94,864	99,816	105,030
99	Non-Departmental	160,600	168,418	176,621	185,227	194,256	203,731	213,671	224,102	235,046	246,530
11	Admin	137,750	141,883	146,139	150,523	155,039	159,690	164,481	169,415	174,498	179,733
762	Other	-	-	-	-	-	-	-	-	-	-
	Total	7,534,492	7,790,641	8,105,416	8,434,511	8,778,655	9,138,622	9,515,226	9,909,329	10,321,842	10,753,727
Budget Code											
100	Personnel Svcs	3,415,092	3,517,545	3,623,071	3,731,763	3,843,716	3,959,028	4,077,798	4,200,132	4,326,136	4,455,920
200	Contractual	466,000	433,630	446,639	460,038	473,839	488,054	502,696	517,777	533,310	549,310
300	Supplies	1,301,150	1,379,841	1,463,644	1,552,904	1,647,991	1,749,297	1,857,244	1,972,282	2,094,890	2,225,585
400	Operations	689,100	713,723	739,282	765,816	793,363	821,965	851,665	882,508	914,542	947,814
500	Utilities	1,663,150	1,745,903	1,832,780	1,923,990	2,019,747	2,120,278	2,225,823	2,336,630	2,452,964	2,575,099
600	Capital Outlay	-	-	-	-	-	-	-	-	-	-
	Total	7,534,492	7,790,641	8,105,416	8,434,511	8,778,655	9,138,622	9,515,226	9,909,329	10,321,842	10,753,727
	Total Operating Expenses	7,534,492	7,790,641	8,105,416	8,434,511	8,778,655	9,138,622	9,515,226	9,909,329	10,321,842	10,753,727
	Net Revenues for Transfers,CO and Debt Service	13,324,603	15,928,617	19,033,374	22,443,755	26,155,203	29,850,628	33,468,168	37,344,653	41,926,014	46,917,941
	Capital Outlays	330,000	336,600	343,332	350,199	357,203	364,347	371,634	379,066	386,648	394,381
Debt Service											
	Debt Service -- Current	9,598,520	9,606,340	9,608,100	9,607,557	9,607,438	9,609,711	9,604,774	9,587,686	9,598,999	9,604,124
	Debt Service -- Future	-	2,949,335	5,898,670	8,848,005	11,797,340	14,746,675	17,696,010	20,645,345	23,594,680	26,544,016
	Total Debt Service	9,598,520	12,555,675	15,506,770	18,455,562	21,404,778	24,356,387	27,300,784	30,233,032	33,193,679	36,148,139
	Net Revenues for Contingencies & Transfers	3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421
	Total Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-
	Total Cost of Service	17,463,012	20,682,916	23,955,518	27,240,271	30,540,636	33,859,355	37,187,644	40,521,427	43,902,169	47,296,247
	Net Revenues	3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421
	Percent of COS	16.3%	12.8%	11.7%	11.8%	12.6%	13.2%	13.5%	14.2%	16.0%	18.0%
	Ending Fund Balance	4,358,962	7,395,304	10,578,575	14,216,569	18,609,791	23,739,687	29,535,437	36,267,992	44,613,679	54,989,100
Revenue Adequacy Tests											
	Total Operating + Debt Service + Transfers	17,133,012	20,346,316	23,612,186	26,890,073	30,183,434	33,495,009	36,816,010	40,142,361	43,515,522	46,901,867
	Expenses Per Day	46,940	55,743	64,691	73,671	82,694	91,767	100,866	109,979	119,221	128,498
	Days of Operating Expenses	93	133	164	193	225	259	293	330	374	428
Debt Coverage											
	Excluding Cap Outlays, G/F Transfers	1.39	1.27	1.23	1.22	1.22	1.23	1.23	1.24	1.26	1.30
	All Inclusive	1.35	1.24	1.21	1.20	1.21	1.21	1.21	1.22	1.25	1.29

**BWRPWA
WATER/WASTEWATER COST OF SERVICE MODEL**

2025 2026 2027 2028 2029 2030 2031 2032 2033 2034

Revenue Summary

Scenario: 2025 02 18 -- Status Quo

WATER Revenues -- Total

W1	Siloam Springs	\$ 30,360	\$ 34,612	\$ 39,700	\$ 45,264	\$ 51,300	\$ 57,334	\$ 63,275	\$ 69,627	\$ 77,060	\$ 85,134
W2	BCWD	639,797	726,710	830,471	943,893	1,066,866	1,189,896	1,311,155	1,440,783	1,592,198	1,756,598
W3	Bella Vista	1,174,484	1,335,008	1,526,734	1,736,340	1,963,616	2,190,962	2,414,985	2,654,484	2,934,331	3,238,206
W4	Centerton	4,383,100	4,989,369	5,714,109	6,506,628	7,366,118	8,225,607	9,072,172	9,977,314	11,035,646	12,185,060
W5	Decatur	659,353	751,546	861,839	982,473	1,113,323	1,244,136	1,372,933	1,510,656	1,671,782	1,846,804
W6	Garfield	62,282	70,667	80,671	91,604	103,456	115,316	127,010	139,509	154,102	169,944
W7	Gateway	244,558	277,918	317,756	361,308	408,530	455,769	502,321	552,088	610,233	673,368
W8	Gentry	4,015,034	4,583,172	5,263,434	6,007,652	6,815,036	7,621,952	8,416,103	9,265,376	10,259,606	11,339,775
W9	Gravette	713,465	812,110	930,028	1,058,972	1,198,812	1,338,654	1,476,394	1,623,665	1,795,856	1,982,866
W10	Highfill	578,357	657,858	752,852	856,717	969,349	1,081,998	1,192,978	1,311,630	1,450,317	1,600,924
W11	Lincoln	1,421,605	1,620,070	1,857,476	2,117,133	2,398,771	2,680,343	2,957,589	3,254,044	3,600,848	3,977,551
W12	Lost Bridge	123,545	140,484	160,721	182,846	206,838	230,835	254,479	279,757	309,298	341,378
W13	Pea Ridge	1,180,766	1,341,572	1,533,583	1,743,486	1,971,072	2,198,749	2,423,127	2,662,998	2,943,224	3,247,493
W14	Prairie Grove	626,381	708,979	807,368	914,852	1,031,331	1,147,958	1,263,031	1,386,012	1,529,421	1,685,052
W15	Tontitown	1,024,362	1,165,599	1,334,397	1,518,969	1,719,128	1,919,303	2,116,491	2,327,316	2,573,780	2,841,441
W16	WCRDA	3,403,576	3,875,687	4,440,168	5,057,476	5,726,978	6,396,430	7,055,750	7,760,709	8,585,106	9,480,490
W17	Westville	358,070	407,896	467,484	532,653	603,335	674,006	743,600	818,014	905,050	999,585
W18	Class 18	-	-	-	-	-	-	-	-	-	-
W19	Class 19	-	-	-	-	-	-	-	-	-	-
W20	Class 20	-	-	-	-	-	-	-	-	-	-
	Total Rate Revenue	20,639,095	23,499,257	26,918,790	30,658,266	34,713,858	38,769,250	42,763,394	47,033,982	52,027,856	57,451,668
	Non-Rate Revenue	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
	Total Revenue	20,859,095	23,719,257	27,138,790	30,878,266	34,933,858	38,989,250	42,983,394	47,253,982	52,247,856	57,671,668

Water Revenues -- Additional

W1	Siloam Springs	4,252	5,087	5,565	6,036	6,034	5,941	6,352	7,433	8,074
W2	BCWD	86,913	103,760	113,422	122,973	123,030	121,259	129,628	151,415	164,400
W3	Bella Vista	160,524	191,726	209,606	227,276	227,346	224,023	239,498	279,847	303,875
W4	Centerton	606,269	724,740	792,519	859,490	859,489	846,565	905,142	1,058,332	1,149,414
W5	Decatur	92,192	110,293	120,634	130,850	130,813	128,797	137,723	161,126	175,022
W6	Garfield	8,385	10,004	10,933	11,852	11,860	11,693	12,499	14,593	15,842
W7	Gateway	33,360	39,838	43,552	47,222	47,239	46,552	49,767	58,145	63,135
W8	Gentry	568,138	680,262	744,218	807,384	806,917	794,151	849,272	994,230	1,080,169
W9	Gravette	98,645	117,918	128,944	139,840	139,841	137,740	147,271	172,192	187,009
W10	Highfill	79,502	94,994	103,865	112,631	112,649	110,980	118,652	138,686	150,607
W11	Lincoln	198,466	237,406	259,657	281,638	281,571	277,247	296,455	346,803	376,703
W12	Lost Bridge	16,939	20,237	22,125	23,992	23,997	23,644	25,278	29,542	32,080
W13	Pea Ridge	160,806	192,012	209,903	227,586	227,677	224,378	239,870	280,226	304,269
W14	Prairie Grove	82,598	98,389	107,484	116,479	116,627	115,073	122,981	143,408	155,632
W15	Tontitown	141,237	168,797	184,572	200,159	200,175	197,188	210,826	246,464	267,661
W16	WCRDA	472,111	564,481	617,308	669,502	669,452	659,320	704,959	824,396	895,384
W17	Westville	49,826	59,588	65,169	70,682	70,671	69,594	74,413	87,036	94,535
W18	Class 18	-	-	-	-	-	-	-	-	-
W19	Class 19	-	-	-	-	-	-	-	-	-
W20	Class 20	-	-	-	-	-	-	-	-	-
	Total Rate Revenue	2,860,163	3,419,533	3,739,476	4,055,593	4,055,392	3,994,144	4,270,588	4,993,874	5,423,812
	Non-Rate Revenue	-	-	-	-	-	-	-	-	-
	Total Revenue	2,860,163	3,419,533	3,739,476	4,055,593	4,055,392	3,994,144	4,270,588	4,993,874	5,423,812

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL							
Current	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30	

City Rate Plan -- Three Year Summary
Scen: 2025 02 18 -- Status Quo

1 Water Monthly Rates and Charges

CITY Water Rate and Charges

W1 Siloam Springs

<u>Monthly Minimum Charge</u>	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>													
1	Above		3.20		3.45		3.75		4.10		4.45		5.10

W2 BCWD

<u>Monthly Minimum Charge</u>	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>													
1	Above		3.20		3.45		3.75		4.10		4.45		5.10

W3 Bella Vista

<u>Monthly Minimum Charge</u>	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>													
1	Above		3.20		3.45		3.75		4.10		4.45		5.10

W4 Centerton

<u>Monthly Minimum Charge</u>	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>													
1	Above		3.20		3.45		3.75		4.10		4.45		5.10

BWRPWA										
WATER/WASTEWATER COST OF SERVICE MODEL										
		Current	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30		

City Rate Plan -- Three Year Summary
Scen: 2025 02 18 -- Status Quo

W5 Decatur												
<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>		1	Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10		
W6 Garfield												
<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>		1	Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10		
W7 Gateway												
<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>		1	Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10		
W8 Gentry												
<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>		1	Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10		

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL								
			Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30
		Current						

**City Rate Plan -- Three Year Summary
Scen: 2025 02 18 -- Status Quo**

W9 Gravette									
<u>Monthly Minimum Charge</u>									
	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>									
1	Above		3.20		3.45		3.75		4.10
							4.45		4.80
									5.10
W10 Highfill									
<u>Monthly Minimum Charge</u>									
	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>									
1	Above		3.20		3.45		3.75		4.10
							4.45		4.80
									5.10
W11 Lincoln									
<u>Monthly Minimum Charge</u>									
	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>									
1	Above		3.20		3.45		3.75		4.10
							4.45		4.80
									5.10
W12 Lost Bridge									
<u>Monthly Minimum Charge</u>									
	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>									
1	Above		3.20		3.45		3.75		4.10
							4.45		4.80
									5.10
W13 Pea Ridge									
<u>Monthly Minimum Charge</u>									
	All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50
<u>Volume Rate/1,000 Gal</u>									
1	Above		3.20		3.45		3.75		4.10
							4.45		4.80
									5.10

<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td colspan="10" style="padding: 5px;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </td> </tr> <tr> <td style="padding: 5px;">Current</td> <td style="padding: 5px;">Effective Jan-25</td> <td style="padding: 5px;">Effective Jan-26</td> <td style="padding: 5px;">Effective Jan-27</td> <td style="padding: 5px;">Effective Jan-28</td> <td style="padding: 5px;">Effective Jan-29</td> <td style="padding: 5px;">Effective Jan-30</td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> <td style="padding: 5px;"></td> </tr> </table>										BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL										Current	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30				
BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL																														
Current	Effective Jan-25	Effective Jan-26	Effective Jan-27	Effective Jan-28	Effective Jan-29	Effective Jan-30																								

**City Rate Plan -- Three Year Summary
Scen: 2025 02 18 -- Status Quo**

W14 Prairie Grove

<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50		
<u>Volume Rate/1,000 Gal</u>	1	Above		3.20		3.45		3.75		4.10		4.45		4.80		5.10

W15 Tontitown

<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50		
<u>Volume Rate/1,000 Gal</u>	1	Above		3.20		3.45		3.75		4.10		4.45		4.80		5.10

W16 WCRDA

<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50		
<u>Volume Rate/1,000 Gal</u>	1	Above		3.20		3.45		3.75		4.10		4.45		4.80		5.10

W17 Westville

<u>Monthly Minimum Charge</u>		All Meters	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50		
<u>Volume Rate/1,000 Gal</u>	1	Above		3.20		3.45		3.75		4.10		4.45		4.80		5.10

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Model Summary											
Scenario: 2025 02 18 -- Status Quo											
1 Water and Wastewater Rates											
Water Rates -- Residential											
Monthly Minimum Charge-- Per Meter	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Volume Rate Per 1,000 Gal											
1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
3 Fund Balance, Revenues and Expenses											
Beginning Fund Balance	\$ 962,879	\$ 4,358,962	\$ 7,395,304	\$ 10,578,575	\$ 14,216,569	\$ 18,609,791	\$ 23,739,687	\$ 29,535,437	\$ 36,267,992	\$ 44,613,679	
Revenues and Expenses											
Water Rate Revenues - Volume	\$ 19,689,433	\$ 22,500,214	\$ 25,867,796	\$ 29,552,620	\$ 33,550,719	\$ 37,545,628	\$ 41,476,143	\$ 45,679,794	\$ 50,603,250	\$ 55,952,983	
Water Rate Revenues - Assessment	949,661	999,044	1,050,994	1,105,646	1,163,139	1,223,623	1,287,251	1,354,188	1,424,606	1,498,685	
Non-Rate Revenues	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	
Total Revenues	20,859,095	23,719,257	27,138,790	30,878,266	34,933,858	38,989,250	42,983,394	47,253,982	52,247,856	57,671,668	
Operating Expenses	7,534,492	7,790,641	8,105,416	8,434,511	8,778,655	9,138,622	9,515,226	9,909,329	10,321,842	10,753,727	
Net Revenues for Transfers, Capital Outlays and Debt	13,324,603	15,928,617	19,033,374	22,443,755	26,155,203	29,850,628	33,468,168	37,344,653	41,926,014	46,917,941	
Capital Outlays	330,000	336,600	343,332	350,199	357,203	364,347	371,634	379,066	386,648	394,381	
Current Debt Service	9,598,520	9,606,340	9,608,100	9,607,557	9,607,438	9,609,711	9,604,774	9,587,686	9,598,999	9,604,124	
Future Debt Service	-	2,949,335	5,898,670	8,848,005	11,797,340	14,746,675	17,696,010	20,645,345	23,594,680	26,544,016	
Total Debt Service	9,598,520	12,555,675	15,506,770	18,455,562	21,404,778	24,356,387	27,300,784	30,233,032	33,193,679	36,148,139	
Total Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-	
Total Cost of Service	17,463,012	20,682,916	23,955,518	27,240,271	30,540,636	33,859,355	37,187,644	40,521,427	43,902,169	47,296,247	
Net Revenues for Contingency/Coverage	3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421	
Percent of COS	19.4%	14.7%	13.3%	13.4%	14.4%	15.2%	15.6%	16.6%	19.0%	21.9%	
Debt Coverage											
Excluding Transfers, CO, Debt	1.39	1.27	1.23	1.22	1.22	1.23	1.23	1.24	1.26	1.30	
All Inclusive	1.35	1.24	1.21	1.20	1.21	1.21	1.21	1.22	1.25	1.29	
Ending Water & Sewer Combined Fund Balance	4,358,962	7,395,304	10,578,575	14,216,569	18,609,791	23,739,687	29,535,437	36,267,992	44,613,679	54,989,100	
One Day Operating Expenditures (Op.Exp+Det Svc)	46,940	55,743	64,691	73,671	82,694	91,767	100,866	109,979	119,221	128,498	
Days of Operating Expenditures	93	133	164	193	225	259	293	330	374	428	
	211	346	476	615	774	948	1,133	1,336	1,578	1,866	
Fund Balance Goal Days	90	4,224,578	5,016,900	5,822,183	6,630,429	7,442,490	8,259,043	9,077,920	9,898,116	10,729,855	11,564,844
Over (Short) of Requirement	134,383	2,378,404	4,756,392	7,586,141	11,167,301	15,480,643	20,457,517	26,369,875	33,883,824	43,424,256	

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL										
Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Model Summary

Scenario: 2025 02 18 -- Status Quo

5 Total Accounts

Water Accounts

Total Accounts	52,759	55,502	58,389	61,425	64,619	67,979	71,514	75,233	79,145	83,260
New Accounts	-	2,743	2,886	3,036	3,194	3,360	3,535	3,719	3,912	4,116
Avg. Annual Growth Rate		5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%

Wastewater Accounts

Total Accounts	-	-	-	-	-	-	-	-	-	-
New Accounts	-	-	-	-	-	-	-	-	-	-
Avg. Annual Growth Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

6 Annual Volume

Water Volume

Siloam Springs	8,589,672	9,036,335	9,506,224	10,000,548	10,520,577	11,067,647	11,643,164	12,248,609	12,885,536	13,555,584
BCWD	172,368,000	181,331,136	190,760,355	200,679,894	211,115,248	222,093,241	233,642,089	245,791,478	258,572,635	272,018,412
Total System	5,741,754,552	6,040,325,789	6,354,422,730	6,684,852,712	7,032,465,053	7,398,153,235	7,782,857,204	8,187,565,778	8,613,319,199	9,061,211,797

Wastewater Billing Units

Residential Inside	-	-	-	-	-	-	-	-	-	-
Residential Outside	-	-	-	-	-	-	-	-	-	-
Total System	-	-	-	-	-	-	-	-	-	-

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Water Summary

Scen: 2025 02 18 -- Status Quo

1 Water Monthly Rates and Charges

Monthly Minimum Charge

Base Charge		\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50	\$	1.50
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Volume Rate/1,000 Gal

	1	Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
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3 Total Accounts

Total Accounts			52,759	55,502	58,389	61,425	64,619	67,979	71,514	75,233	79,145	83,260
New Accounts				2,743	2,886	3,036	3,194	3,360	3,535	3,719	3,912	4,116
Avg. Annual Growth Rate				5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%

4 Annual Water Consumption

W.1 Siloam Springs			8,589,672	9,036,335	9,506,224	10,000,548	10,520,577	11,067,647	11,643,164	12,248,609	12,885,536	13,555,584
W.2 BCWD			172,368,000	181,331,136	190,760,355	200,679,894	211,115,248	222,093,241	233,642,089	245,791,478	258,572,635	272,018,412
W.3 Bella Vista			319,555,908	336,172,815	353,653,802	372,043,799	391,390,077	411,742,361	433,152,964	455,676,918	479,372,117	504,299,468
W.4 Centerton			1,215,704,322	1,278,920,947	1,345,424,836	1,415,386,927	1,488,987,048	1,566,414,374	1,647,867,922	1,733,557,054	1,823,702,020	1,918,534,525
W.5 Decatur			186,063,048	195,738,326	205,916,719	216,624,389	227,888,857	239,739,078	252,205,510	265,320,196	279,116,846	293,630,922
W.6 Garfield			16,536,042	17,395,916	18,300,504	19,252,130	20,253,241	21,306,409	22,414,343	23,579,888	24,806,043	26,095,957
W.7 Gateway			66,329,874	69,779,027	73,407,537	77,224,729	81,240,415	85,464,916	89,909,092	94,584,365	99,502,752	104,676,895
W.8 Gentry			1,154,680,920	1,214,724,328	1,277,889,993	1,344,340,273	1,414,245,967	1,487,786,757	1,565,151,668	1,646,539,555	1,732,159,612	1,822,231,912
W.9 Gravette			197,755,344	208,038,622	218,856,630	230,237,175	242,209,508	254,804,403	268,054,231	281,993,051	296,656,690	312,082,838
W.10 Highfill			158,818,644	167,077,213	175,765,229	184,905,020	194,520,082	204,635,126	215,276,152	226,470,512	238,246,979	250,635,822
W.11 Lincoln			400,177,962	420,987,216	442,878,551	465,908,236	490,135,464	515,622,508	542,434,879	570,641,492	600,314,850	631,531,222
W.12 Lost Bridge			33,787,206	35,544,141	37,392,436	39,336,843	41,382,359	43,534,241	45,798,022	48,179,519	50,684,854	53,320,466
W.13 Pea Ridge			319,411,242	336,020,627	353,493,699	371,875,372	391,212,891	411,555,961	432,956,871	455,470,628	479,155,101	504,071,166
W.14 Prairie Grove			160,743,420	169,102,078	177,895,386	187,145,946	196,877,535	207,115,167	217,885,156	229,215,184	241,134,373	253,673,361
W.15 Tontitown			282,666,078	297,364,714	312,827,679	329,094,719	346,207,644	364,210,441	383,149,384	403,073,152	424,032,956	446,082,670
W.16 WCRDA			948,294,864	997,606,197	1,049,481,719	1,104,054,769	1,161,465,617	1,221,861,829	1,285,398,644	1,352,239,373	1,422,555,821	1,496,528,723
W.17 Westville			100,272,006	105,486,150	110,971,430	116,741,944	122,812,526	129,198,777	135,917,113	142,984,803	150,420,013	158,241,854
W.18 Class 18			-	-	-	-	-	-	-	-	-	-
W.19 Class 19			-	-	-	-	-	-	-	-	-	-
W.20 Class 20			-	-	-	-	-	-	-	-	-	-
Total System			5,741,754,552	6,040,325,789	6,354,422,730	6,684,852,712	7,032,465,053	7,398,153,235	7,782,857,204	8,187,565,778	8,613,319,199	9,061,211,797

**BWRPWA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034

Water Summary

Scen: 2025 02 18 -- Status Quo

5 Revenues and Expenses -- CASH BASIS

Water Revenues

Water Rate Revenue

W.1	Siloam Springs	\$ 30,360	\$ 34,612	\$ 39,700	\$ 45,264	\$ 51,300	\$ 57,334	\$ 63,275	\$ 69,627	\$ 77,060	\$ 85,134
W.2	BCWD	639,797	726,710	830,471	943,893	1,066,866	1,189,896	1,311,155	1,440,783	1,592,198	1,756,598
W.3	Bella Vista	1,174,484	1,335,008	1,526,734	1,736,340	1,963,616	2,190,962	2,414,985	2,654,484	2,934,331	3,238,206
W.4	Centerton	4,383,100	4,989,369	5,714,109	6,506,628	7,366,118	8,225,607	9,072,172	9,977,314	11,035,646	12,185,060
W.5	Decatur	659,353	751,546	861,839	982,473	1,113,323	1,244,136	1,372,933	1,510,656	1,671,782	1,846,804
W.6	Garfield	62,282	70,667	80,671	91,604	103,456	115,316	127,010	139,509	154,102	169,944
W.7	Gateway	244,558	277,918	317,756	361,308	408,530	455,769	502,321	552,088	610,233	673,368
W.8	Gentry	4,015,034	4,583,172	5,263,434	6,007,652	6,815,036	7,621,952	8,416,103	9,265,376	10,259,606	11,339,775
W.9	Gravette	713,465	812,110	930,028	1,058,972	1,198,812	1,338,654	1,476,394	1,623,665	1,795,856	1,982,866
W.10	Highfill	578,357	657,858	752,852	856,717	969,349	1,081,998	1,192,978	1,311,630	1,450,317	1,600,924
W.11	Lincoln	1,421,605	1,620,070	1,857,476	2,117,133	2,398,771	2,680,343	2,957,589	3,254,044	3,600,848	3,977,551
W.12	Lost Bridge	123,545	140,484	160,721	182,846	206,838	230,835	254,479	279,757	309,298	341,378
W.13	Pea Ridge	1,180,766	1,341,572	1,533,583	1,743,486	1,971,072	2,198,749	2,423,127	2,662,998	2,943,224	3,247,493
W.14	Prairie Grove	626,381	708,979	807,368	914,852	1,031,331	1,147,958	1,263,031	1,386,012	1,529,421	1,685,052
W.15	Tontitown	1,024,362	1,165,599	1,334,397	1,518,969	1,719,128	1,919,303	2,116,491	2,327,316	2,573,780	2,841,441
W.16	WCRDA	3,403,576	3,875,687	4,440,168	5,057,477	5,726,978	6,396,430	7,055,750	7,760,709	8,585,106	9,480,490
W.17	Westville	358,070	407,896	467,484	532,653	603,335	674,006	743,600	818,014	905,050	999,585
W.18	Class 18	-	-	-	-	-	-	-	-	-	-
W.19	Class 19	-	-	-	-	-	-	-	-	-	-
W.20	Class 20	-	-	-	-	-	-	-	-	-	-
		<u>20,639,095</u>	<u>23,499,257</u>	<u>26,918,790</u>	<u>30,658,266</u>	<u>34,713,858</u>	<u>38,769,250</u>	<u>42,763,394</u>	<u>47,033,982</u>	<u>52,027,856</u>	<u>57,451,668</u>

Non-Rate Revenues

		<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>
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Total Revenues		20,859,095	23,719,257	27,138,790	30,878,266	34,933,858	38,989,250	42,983,394	47,253,982	52,247,856	57,671,668
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Water Cost of Service

Cost Center Code

1	Personnel	\$ 3,884,592	\$ 3,954,780	\$ 4,073,423	\$ 4,195,626	\$ 4,321,495	\$ 4,451,139	\$ 4,584,674	\$ 4,722,214	\$ 4,863,880	\$ 5,009,797
3	Customer Operations	2,597,800	2,746,788	2,904,562	3,071,656	3,248,634	3,436,100	3,634,691	3,845,086	4,068,008	4,304,222
5	Maintenance	687,250	708,818	731,080	754,059	777,781	802,269	827,549	853,649	880,595	908,417
7	Water Distribution	66,500	69,955	73,592	77,420	81,451	85,693	90,160	94,864	99,816	105,030
11	Admin	137,750	141,883	146,139	150,523	155,039	159,690	164,481	169,415	174,498	179,733
762	Other	-	-	-	-	-	-	-	-	-	-
0	#N/A	-	-	-	-	-	-	-	-	-	-
	Total	<u>7,534,492</u>	<u>7,790,641</u>	<u>8,105,416</u>	<u>8,434,511</u>	<u>8,778,655</u>	<u>9,138,622</u>	<u>9,515,226</u>	<u>9,909,329</u>	<u>10,321,842</u>	<u>10,753,727</u>

Budget Code

100	Personnel Svcs	\$ 3,415,092	\$ 3,517,545	\$ 3,623,071	\$ 3,731,763	\$ 3,843,716	\$ 3,959,028	\$ 4,077,798	\$ 4,200,132	\$ 4,326,136	\$ 4,455,920
200	Contractual	466,000	433,630	446,639	460,038	473,839	488,054	502,696	517,777	533,310	549,310
300	Supplies	1,301,150	1,379,841	1,463,644	1,552,904	1,647,991	1,749,297	1,857,244	1,972,282	2,094,890	2,225,585
400	Operations	689,100	713,723	739,282	765,816	793,363	821,965	851,665	882,508	914,542	947,814
500	Utilities	1,663,150	1,745,903	1,832,780	1,923,990	2,019,747	2,120,278	2,225,823	2,336,630	2,452,964	2,575,099
600	Capital Outlay	-	-	-	-	-	-	-	-	-	-
	Total	<u>7,534,492</u>	<u>7,790,641</u>	<u>8,105,416</u>	<u>8,434,511</u>	<u>8,778,655</u>	<u>9,138,622</u>	<u>9,515,226</u>	<u>9,909,329</u>	<u>10,321,842</u>	<u>10,753,727</u>

BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Water Summary											
Scen: 2025 02 18 -- Status Quo											
Total Operating Expenses		7,534,492	7,790,641	8,105,416	8,434,511	8,778,655	9,138,622	9,515,226	9,909,329	10,321,842	10,753,727
Net Revenues for Transfers, Capital Outlays and Debt Service		13,324,603	15,928,617	19,033,374	22,443,755	26,155,203	29,850,628	33,468,168	37,344,653	41,926,014	46,917,941
Capital Outlays		330,000	336,600	343,332	350,199	357,203	364,347	371,634	379,066	386,648	394,381
Debt Service											
Debt Service -- Current		9,598,520	9,606,340	9,608,100	9,607,557	9,607,438	9,609,711	9,604,774	9,587,686	9,598,999	9,604,124
Debt Service -- Future		-	2,949,335	5,898,670	8,848,005	11,797,340	14,746,675	17,696,010	20,645,345	23,594,680	26,544,016
Total Debt Service		9,598,520	12,555,675	15,506,770	18,455,562	21,404,778	24,356,387	27,300,784	30,233,032	33,193,679	36,148,139
Net Revenues for Contingencies & Transfers		3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421
Total Contingencies & Transfers		-	-	-	-	-	-	-	-	-	-
Total Cost of Service		17,463,012	20,682,916	23,955,518	27,240,271	30,540,636	33,859,355	37,187,644	40,521,427	43,902,169	47,296,247
Net Revenues		3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421
Percent of COS		16.3%	12.8%	11.7%	11.8%	12.6%	13.2%	13.5%	14.2%	16.0%	18.0%
Debt Coverage											
Excludes Capital Outlays, G/F Transfers		1.39	1.27	1.23	1.22	1.22	1.23	1.23	1.24	1.26	1.30
All Inclusive		1.35	1.24	1.21	1.20	1.21	1.21	1.21	1.22	1.25	1.29

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>										
Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

Water Rates	Jan-25	Jan-26	Jan-27	Jan-28	Jan-29	Jan-30	Jan-31	Jan-32	Jan-33	Jan-34
Elasticity Adjustment on Volume	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Month of Adjustment (January = 1) Fiscal Year Jan 1 - Dec 31	1	1	1	1	1	1	1	1	1	1
Meter Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Volume Charge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Outside City Service Multiplier	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OR by Indiv Rate Class: Dashboard										
W1 Siloam Springs	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W2 BCWD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W3 Bella Vista	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W4 Centerton	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W5 Decatur	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W6 Garfield	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W7 Gateway	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W8 Gentry	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W9 Gravelle	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W10 Highfill	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W11 Lincoln	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W12 Lost Bridge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W13 Pea Ridge	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W14 Prairie Grove	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W15 Tontitown	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W16 WCRDA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W17 Westville	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W18 Class 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W19 Class 19	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W20 Class 20	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
W1 Siloam Springs Dashboard	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W2 BCWD	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W3 Bella Vista	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W4 Centerton	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W5 Decatur	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W6 Garfield	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W7 Gateway	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W8 Gentry	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W9 Gravelle	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W10 Highfill	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W11 Lincoln	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W12 Lost Bridge	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W13 Pea Ridge	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W14 Prairie Grove	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W15 Tontitown	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W16 WCRDA	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W17 Westville	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W18 Class 18	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W19 Class 19	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%
W20 Class 20	8.00%	9.00%	9.00%	9.00%	8.00%	6.00%	5.00%	5.00%	5.00%	5.00%

<div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 0 auto; width: 80%;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>													
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		

Input Area -- Rates Input

Scenario: 2025 02 18 -- Status Quo

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
W1	Siloam Springs											
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
W2	BCWD											
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	10"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
Irrigation		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
W3	Bella Vista											
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	10"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	12"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>													
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		

Input Area -- Rates Input

Scenario: 2025 02 18 -- Status Quo

W4	Centerton													
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	10"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	12"	-	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
W5	Decatur													
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
W6	Garfield													
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-

<div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 0 auto; width: 80%;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>													
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		

Input Area -- Rates Input

Scenario: 2025 02 18 -- Status Quo

W7	Gateway												
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
W8	Gentry												
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
W9	Gravette												
	Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
	Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
	Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
	Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-

<div style="border: 1px solid black; padding: 5px; display: inline-block; margin: 0 auto; width: 60%;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>													
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W10 Highfill													
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
W11 Lincoln													
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
W12 Lost Bridge													
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-

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	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034		

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W13	Pea Ridge												
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
W14	Prairie Grove												
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
W15	Tontitown												
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20	
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-

**BWRPWA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034

Input Area -- Rates Input

Scenario: 2025 02 18 -- Status Quo

		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
W16	WCRDA											
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
W17	Westville											
Base Charge	All Meters	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	3.20	3.45	3.75	4.10	4.45	4.80	5.10	5.35	5.60	5.90	6.20
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
W18	Class 18											
Base Charge	All Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Base Charge	1"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	1 1/2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	2"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	3"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	4"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	6"	-	-	-	-	-	-	-	-	-	-	-
Base Charge	8"	-	-	-	-	-	-	-	-	-	-	-
Usage Charge	1 Above	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

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	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W19 Class 19	All Meters	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Base Charge	All Meters	-		-		-		-		-		-		-		-		-	
Base Charge	1"	-		-		-		-		-		-		-		-		-	
Base Charge	1 1/2"	-		-		-		-		-		-		-		-		-	
Base Charge	2"	-		-		-		-		-		-		-		-		-	
Base Charge	3"	-		-		-		-		-		-		-		-		-	
Base Charge	4"	-		-		-		-		-		-		-		-		-	
Base Charge	6"	-		-		-		-		-		-		-		-		-	
Base Charge	8"	-		-		-		-		-		-		-		-		-	
Usage Charge	1 Above	-		-		-		-		-		-		-		-		-	

W20 Class 20	All Meters	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Base Charge	All Meters	-		-		-		-		-		-		-		-		-	
Base Charge	1"	-		-		-		-		-		-		-		-		-	
Base Charge	1 1/2"	-		-		-		-		-		-		-		-		-	
Base Charge	2"	-		-		-		-		-		-		-		-		-	
Base Charge	3"	-		-		-		-		-		-		-		-		-	
Base Charge	4"	-		-		-		-		-		-		-		-		-	
Base Charge	6"	-		-		-		-		-		-		-		-		-	
Base Charge	8"	-		-		-		-		-		-		-		-		-	
Usage Charge	1 Above	-		-		-		-		-		-		-		-		-	

Net Revenues Available for Contingency and Coverage											
Water	3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421	
Wastewater	-	-	-	-	-	-	-	-	-	-	
Total	3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421	
	16.5%	12.9%	11.8%	11.9%	12.7%	13.2%	13.6%	14.3%	16.0%	18.1%	
Debt Coverage											
Water Fund Only	1.39	1.27	1.23	1.22	1.22	1.23	1.23	1.24	1.26	1.30	
WW Fund Only	-	-	-	-	-	-	-	-	-	-	
Combined W & WW Funds	1.39	1.27	1.23	1.22	1.22	1.23	1.23	1.24	1.26	1.30	
Combined FB Days of Operating Expenses	93	133	164	193	225	259	293	330	374	428	

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	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

WATER Rate Revenues

W1	Siloam Springs										
	All Meters	30,360	34,612	39,700	45,264	51,300	57,334	63,275	69,627	77,060	85,134
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 30,360	\$ 34,612	\$ 39,700	\$ 45,264	\$ 51,300	\$ 57,334	\$ 63,275	\$ 69,627	\$ 77,060	\$ 85,134
W2	BCWD										
	All Meters	\$ 639,797	\$ 726,710	\$ 830,471	\$ 943,893	\$ 1,066,866	\$ 1,189,896	\$ 1,311,155	\$ 1,440,783	\$ 1,592,198	\$ 1,756,598
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	10"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 639,797	\$ 726,710	\$ 830,471	\$ 943,893	\$ 1,066,866	\$ 1,189,896	\$ 1,311,155	\$ 1,440,783	\$ 1,592,198	\$ 1,756,598
W3	Bella Vista										
	All Meters	1,174,484	1,335,008	1,526,734	1,736,340	1,963,616	2,190,962	2,414,985	2,654,484	2,934,331	3,238,206
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	10"	-	-	-	-	-	-	-	-	-	-
	12"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 1,174,484	\$ 1,335,008	\$ 1,526,734	\$ 1,736,340	\$ 1,963,616	\$ 2,190,962	\$ 2,414,985	\$ 2,654,484	\$ 2,934,331	\$ 3,238,206
W4	Centerton										
	All Meters	4,383,100	4,989,369	5,714,109	6,506,628	7,366,118	8,225,607	9,072,172	9,977,314	11,035,646	12,185,060
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	10"	-	-	-	-	-	-	-	-	-	-
	12"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 4,383,100	\$ 4,989,369	\$ 5,714,109	\$ 6,506,628	\$ 7,366,118	\$ 8,225,607	\$ 9,072,172	\$ 9,977,314	\$ 11,035,646	\$ 12,185,060

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	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W5	Decatur										
	All Meters	\$ 659,353	\$ 751,546	\$ 861,839	\$ 982,473	\$ 1,113,323	\$ 1,244,136	\$ 1,372,933	\$ 1,510,656	\$ 1,671,782	\$ 1,846,804
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 659,353	\$ 751,546	\$ 861,839	\$ 982,473	\$ 1,113,323	\$ 1,244,136	\$ 1,372,933	\$ 1,510,656	\$ 1,671,782	\$ 1,846,804
W6	Garfield										
	All Meters	\$ 62,282	\$ 70,667	\$ 80,671	\$ 91,604	\$ 103,456	\$ 115,316	\$ 127,010	\$ 139,509	\$ 154,102	\$ 169,944
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 62,282	\$ 70,667	\$ 80,671	\$ 91,604	\$ 103,456	\$ 115,316	\$ 127,010	\$ 139,509	\$ 154,102	\$ 169,944
W7	Gateway										
	All Meters	\$ 244,558	\$ 277,918	\$ 317,756	\$ 361,308	\$ 408,530	\$ 455,769	\$ 502,321	\$ 552,088	\$ 610,233	\$ 673,368
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 244,558	\$ 277,918	\$ 317,756	\$ 361,308	\$ 408,530	\$ 455,769	\$ 502,321	\$ 552,088	\$ 610,233	\$ 673,368
W8	Gentry										
	All Meters	\$ 4,015,034	\$ 4,583,172	\$ 5,263,434	\$ 6,007,652	\$ 6,815,036	\$ 7,621,952	\$ 8,416,103	\$ 9,265,376	\$ 10,259,606	\$ 11,339,775
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 4,015,034	\$ 4,583,172	\$ 5,263,434	\$ 6,007,652	\$ 6,815,036	\$ 7,621,952	\$ 8,416,103	\$ 9,265,376	\$ 10,259,606	\$ 11,339,775

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W9	Gravette										
	All Meters	\$ 713,465	\$ 812,110	\$ 930,028	\$ 1,058,972	\$ 1,198,812	\$ 1,338,654	\$ 1,476,394	\$ 1,623,665	\$ 1,795,856	\$ 1,982,866
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 713,465	\$ 812,110	\$ 930,028	\$ 1,058,972	\$ 1,198,812	\$ 1,338,654	\$ 1,476,394	\$ 1,623,665	\$ 1,795,856	\$ 1,982,866
W10	Highfill										
	All Meters	\$ 578,357	\$ 657,858	\$ 752,852	\$ 856,717	\$ 969,349	\$ 1,081,998	\$ 1,192,978	\$ 1,311,630	\$ 1,450,317	\$ 1,600,924
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 578,357	\$ 657,858	\$ 752,852	\$ 856,717	\$ 969,349	\$ 1,081,998	\$ 1,192,978	\$ 1,311,630	\$ 1,450,317	\$ 1,600,924
W11	Lincoln										
	All Meters	\$ 1,421,605	\$ 1,620,070	\$ 1,857,476	\$ 2,117,133	\$ 2,398,771	\$ 2,680,343	\$ 2,957,589	\$ 3,254,044	\$ 3,600,848	\$ 3,977,551
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 1,421,605	\$ 1,620,070	\$ 1,857,476	\$ 2,117,133	\$ 2,398,771	\$ 2,680,343	\$ 2,957,589	\$ 3,254,044	\$ 3,600,848	\$ 3,977,551
W12	Lost Bridge										
	All Meters	\$ 123,545	\$ 140,484	\$ 160,721	\$ 182,846	\$ 206,838	\$ 230,835	\$ 254,479	\$ 279,757	\$ 309,298	\$ 341,378
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 123,545	\$ 140,484	\$ 160,721	\$ 182,846	\$ 206,838	\$ 230,835	\$ 254,479	\$ 279,757	\$ 309,298	\$ 341,378

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W13 Pea Ridge											
	All Meters	\$ 1,180,766	\$ 1,341,572	\$ 1,533,583	\$ 1,743,486	\$ 1,971,072	\$ 2,198,749	\$ 2,423,127	\$ 2,662,998	\$ 2,943,224	\$ 3,247,493
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 1,180,766	\$ 1,341,572	\$ 1,533,583	\$ 1,743,486	\$ 1,971,072	\$ 2,198,749	\$ 2,423,127	\$ 2,662,998	\$ 2,943,224	\$ 3,247,493
W14 Prairie Grove											
	All Meters	\$ 626,381	\$ 708,979	\$ 807,368	\$ 914,852	\$ 1,031,331	\$ 1,147,958	\$ 1,263,031	\$ 1,386,012	\$ 1,529,421	\$ 1,685,052
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 626,381	\$ 708,979	\$ 807,368	\$ 914,852	\$ 1,031,331	\$ 1,147,958	\$ 1,263,031	\$ 1,386,012	\$ 1,529,421	\$ 1,685,052
W15 Tontitown											
	All Meters	\$ 1,024,362	\$ 1,165,599	\$ 1,334,397	\$ 1,518,969	\$ 1,719,128	\$ 1,919,303	\$ 2,116,491	\$ 2,327,316	\$ 2,573,780	\$ 2,841,441
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 1,024,362	\$ 1,165,599	\$ 1,334,397	\$ 1,518,969	\$ 1,719,128	\$ 1,919,303	\$ 2,116,491	\$ 2,327,316	\$ 2,573,780	\$ 2,841,441
W16 WCRDA											
	All Meters	\$ 3,403,576	\$ 3,875,687	\$ 4,440,168	\$ 5,057,476	\$ 5,726,978	\$ 6,396,430	\$ 7,055,750	\$ 7,760,709	\$ 8,585,106	\$ 9,480,490
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 3,403,576	\$ 3,875,687	\$ 4,440,168	\$ 5,057,476	\$ 5,726,978	\$ 6,396,430	\$ 7,055,750	\$ 7,760,709	\$ 8,585,106	\$ 9,480,490

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	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

W17 Westville											
	All Meters	\$ 358,070	\$ 407,896	\$ 467,484	\$ 532,653	\$ 603,335	\$ 674,006	\$ 743,600	\$ 818,014	\$ 905,050	\$ 999,585
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ 358,070	\$ 407,896	\$ 467,484	\$ 532,653	\$ 603,335	\$ 674,006	\$ 743,600	\$ 818,014	\$ 905,050	\$ 999,585
W18 Class 18											
	All Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W19 Class 19											
	All Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
W20 Class 20											
	All Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	-	-	-	-	-	-	-	-	-	-
	1 1/2"	-	-	-	-	-	-	-	-	-	-
	2"	-	-	-	-	-	-	-	-	-	-
	3"	-	-	-	-	-	-	-	-	-	-
	4"	-	-	-	-	-	-	-	-	-	-
	6"	-	-	-	-	-	-	-	-	-	-
	8"	-	-	-	-	-	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**BWRPWA
WATER/WASTEWATER COST OF SERVICE MODEL**

Current 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

Water Revenues by Class		Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
W1	Siloam Springs	\$ 30,360	\$ 34,612	\$ 39,700	\$ 45,264	\$ 51,300	\$ 57,334	\$ 63,275	\$ 69,627	\$ 77,060	\$ 85,134	
W2	BCWD	639,797	726,710	830,471	943,893	1,066,866	1,189,896	1,311,155	1,440,783	1,592,198	1,756,598	
W3	Bella Vista	1,174,484	1,335,008	1,526,734	1,736,340	1,963,616	2,190,962	2,414,985	2,654,484	2,934,331	3,238,206	
W4	Centerton	4,383,100	4,989,369	5,714,109	6,506,628	7,366,118	8,225,607	9,072,172	9,977,314	11,035,646	12,185,060	
W5	Decatur	659,353	751,546	861,839	982,473	1,113,323	1,244,136	1,372,933	1,510,656	1,671,782	1,846,804	
W6	Garfield	62,282	70,667	80,671	91,604	103,456	115,316	127,010	139,509	154,102	169,944	
W7	Gateway	244,558	277,918	317,756	361,308	408,530	455,769	502,321	552,088	610,233	673,368	
W8	Gentry	4,015,034	4,583,172	5,263,434	6,007,652	6,815,036	7,621,952	8,416,103	9,265,376	10,259,606	11,339,775	
W9	Gravette	713,465	812,110	930,028	1,058,972	1,198,812	1,338,654	1,476,394	1,623,665	1,795,856	1,982,866	
W10	Highfill	578,357	657,858	752,852	856,717	969,349	1,081,998	1,192,978	1,311,630	1,450,317	1,600,924	
W11	Lincoln	1,421,605	1,620,070	1,857,476	2,117,133	2,398,771	2,680,343	2,957,589	3,254,044	3,600,848	3,977,551	
W12	Lost Bridge	123,545	140,484	160,721	182,846	206,838	230,835	254,479	279,757	309,298	341,378	
W13	Pea Ridge	1,180,766	1,341,572	1,533,583	1,743,486	1,971,072	2,198,749	2,423,127	2,662,998	2,943,224	3,247,493	
W14	Prairie Grove	626,381	708,979	807,368	914,852	1,031,331	1,147,958	1,263,031	1,386,012	1,529,421	1,685,052	
W15	Tontitown	1,024,362	1,165,599	1,334,397	1,518,969	1,719,128	1,919,303	2,116,491	2,327,316	2,573,780	2,841,441	
W16	WCRDA	3,403,576	3,875,687	4,440,168	5,057,476	5,726,978	6,396,430	7,055,750	7,760,709	8,585,106	9,480,490	
W17	Westville	358,070	407,896	467,484	532,653	603,335	674,006	743,600	818,014	905,050	999,585	
W18	Class 18	-	-	-	-	-	-	-	-	-	-	
W19	Class 19	-	-	-	-	-	-	-	-	-	-	
W20	Class 20	-	-	-	-	-	-	-	-	-	-	
Total Water Revenue		\$ 20,639,095	\$ 23,499,257	\$ 26,918,790	\$ 30,658,266	\$ 34,713,858	\$ 38,769,250	\$ 42,763,394	\$ 47,033,982	\$ 52,027,856	\$ 57,451,668	
Less Revenues to be Raised from Rates:												
W1	Siloam Springs	\$ 42,170	\$ 50,045	\$ 58,049	\$ 66,082	\$ 74,154	\$ 82,270	\$ 90,410	\$ 98,563	\$ 106,831	\$ 115,132	
W2	BCWD	505,736	600,176	696,161	792,502	889,302	986,639	1,084,258	1,182,037	1,281,194	1,380,742	
W3	Bella Vista	982,599	1,166,087	1,352,577	1,539,760	1,727,833	1,916,951	2,106,615	2,296,592	2,489,244	2,682,657	
W4	Centerton	3,765,754	4,468,958	5,183,672	5,901,039	6,621,816	7,346,601	8,073,476	8,801,551	9,539,881	10,281,124	
W5	Decatur	651,725	773,426	897,119	1,021,271	1,146,014	1,271,449	1,397,247	1,523,252	1,651,032	1,779,317	
W6	Garfield	47,538	56,415	65,437	74,493	83,592	92,741	101,917	111,108	120,429	129,786	
W7	Gateway	223,757	265,541	308,009	350,634	393,462	436,528	479,718	522,979	566,850	610,894	
W8	Gentry	3,208,379	3,807,501	4,416,429	5,027,617	5,641,711	6,259,219	6,878,508	7,498,820	8,127,869	8,759,400	
W9	Gravette	550,729	653,571	758,095	863,008	968,419	1,074,417	1,180,720	1,287,198	1,395,177	1,503,581	
W10	Highfill	509,492	604,633	701,331	798,388	895,906	993,966	1,092,310	1,190,816	1,290,709	1,390,996	
W11	Lincoln	1,172,293	1,391,203	1,613,696	1,837,015	2,061,395	2,287,023	2,513,302	2,739,955	2,969,800	3,200,551	
W12	Lost Bridge	101,488	120,440	139,702	159,035	178,460	197,993	217,583	237,205	257,103	277,080	
W13	Pea Ridge	952,899	1,130,841	1,311,694	1,493,219	1,675,607	1,859,009	2,042,940	2,227,175	2,414,005	2,601,571	
W14	Prairie Grove	595,813	707,074	820,155	933,656	1,047,696	1,162,371	1,277,377	1,392,572	1,509,390	1,626,668	
W15	Tontitown	875,469	1,038,951	1,205,109	1,371,883	1,539,451	1,707,950	1,876,935	2,046,199	2,217,847	2,390,173	
W16	WCRDA	2,761,346	3,276,991	3,801,075	4,327,105	4,855,635	5,387,105	5,920,107	6,453,988	6,995,390	7,538,928	
W17	Westville	295,823	351,065	407,210	463,563	520,185	577,121	634,222	691,417	749,417	807,646	
W18	Class 18	-	-	-	-	-	-	-	-	-	-	
W19	Class 19	-	-	-	-	-	-	-	-	-	-	
W20	Class 20	-	-	-	-	-	-	-	-	-	-	
Sub-Total		17,243,012	20,462,916	23,735,518	27,020,271	30,320,636	33,639,355	36,967,644	40,301,427	43,682,169	47,076,247	

BWRPWA										
WATER/WASTEWATER COST OF SERVICE MODEL										
Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Rate Revenue Less RRRR:											
W1 Siloam Springs		(11,810)	(15,433)	(18,349)	(20,818)	(22,853)	(24,936)	(27,135)	(28,936)	(29,771)	(29,998)
W2 BCWD		134,061	126,535	134,310	151,391	177,564	203,257	226,897	258,745	311,004	375,855
W3 Bella Vista		191,885	168,922	174,157	196,580	235,783	274,011	308,371	357,892	445,087	555,549
W4 Centerton		617,346	520,410	530,437	605,589	744,302	879,006	998,696	1,175,763	1,495,765	1,903,936
W5 Decatur		7,628	(21,881)	(35,280)	(38,798)	(32,691)	(27,313)	(24,314)	(12,596)	20,750	67,487
W6 Garfield		14,744	14,252	15,233	17,111	19,864	22,575	25,092	28,401	33,673	40,158
W7 Gateway		20,800	12,377	9,747	10,674	15,069	19,242	22,603	29,109	43,383	62,474
W8 Gentry		806,655	775,671	847,005	980,034	1,173,325	1,362,733	1,537,595	1,766,556	2,131,737	2,580,375
W9 Gravette		162,736	158,540	171,933	195,965	230,393	264,237	295,674	336,466	400,680	479,284
W10 Highfill		68,865	53,226	51,522	58,330	73,443	88,032	100,668	120,815	159,608	209,928
W11 Lincoln		249,312	228,868	243,780	280,118	337,376	393,319	444,287	514,090	631,048	777,000
W12 Lost Bridge		22,056	20,044	21,019	23,811	28,378	32,842	36,896	42,552	52,196	64,299
W13 Pea Ridge		227,866	210,731	221,889	250,267	295,465	339,740	380,187	435,823	529,219	645,921
W14 Prairie Grove		30,567	1,905	(12,787)	(18,804)	(16,365)	(14,413)	(14,346)	(6,559)	20,031	58,384
W15 Tontitown		148,894	126,649	129,288	147,085	179,677	211,353	239,556	281,117	355,933	451,269
W16 WCRDA		642,229	598,696	639,093	730,371	871,343	1,009,326	1,135,644	1,306,721	1,589,715	1,941,562
W17 Westville		62,246	56,831	60,274	69,089	83,150	96,885	109,379	126,597	155,633	191,939
W18 Class 18		-	-	-	-	-	-	-	-	-	-
W19 Class 19		-	-	-	-	-	-	-	-	-	-
W20 Class 20		-	-	-	-	-	-	-	-	-	-
Total		3,396,083	3,036,342	3,183,272	3,637,994	4,393,222	5,129,895	5,795,750	6,732,555	8,345,687	10,375,421

Revenues																				
Water Rate Revenues	\$	20,639,095	\$	23,499,257	\$	26,918,790	\$	30,658,266	\$	34,713,858	\$	38,769,250	\$	42,763,394	\$	47,033,982	\$	52,027,856	\$	57,451,668
WW Rate Revenues		-		-		-		-		-		-		-		-		-		-
Non-Rate Revenues		220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000		220,000
		20,859,095		23,719,257		27,138,790		30,878,266		34,933,858		38,989,250		42,983,394		47,253,982		52,247,856		57,671,668

<div style="border: 1px solid black; padding: 5px; display: inline-block;"> BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL </div>											
	Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034

Input Area -- Rates Input
Scenario: 2025 02 18 -- Status Quo

WATER -- Customer and Usage Data		\$	30,360										
Net Annual Volume after Minimum:													
Siloam Springs	1 Above	100.0%	8,589,672	9,036,335	9,506,224	10,000,548	10,520,577	11,067,647	11,643,164	12,248,609	12,885,536	13,555,584	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	8,589,672	9,036,335	9,506,224	10,000,548	10,520,577	11,067,647	11,643,164	12,248,609	12,885,536	13,555,584	
BCWD	1 Above	100.0%	172,368,000	181,331,136	190,760,355	200,679,894	211,115,248	222,093,241	233,642,089	245,791,478	258,572,635	272,018,412	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	172,368,000	181,331,136	190,760,355	200,679,894	211,115,248	222,093,241	233,642,089	245,791,478	258,572,635	272,018,412	
Bella Vista	1 Above	100.0%	319,555,908	336,172,815	353,653,802	372,043,799	391,390,077	411,742,361	433,152,964	455,676,918	479,372,117	504,299,468	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	319,555,908	336,172,815	353,653,802	372,043,799	391,390,077	411,742,361	433,152,964	455,676,918	479,372,117	504,299,468	
Centerton	1 Above	100.0%	1,215,704,322	1,278,920,947	1,345,424,836	1,415,386,927	1,488,987,048	1,566,414,374	1,647,867,922	1,733,557,054	1,823,702,020	1,918,534,525	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	1,215,704,322	1,278,920,947	1,345,424,836	1,415,386,927	1,488,987,048	1,566,414,374	1,647,867,922	1,733,557,054	1,823,702,020	1,918,534,525	
Decatur	1 Above	100.0%	186,063,048	195,738,326	205,916,719	216,624,389	227,888,857	239,739,078	252,205,510	265,320,196	279,116,846	293,630,922	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	186,063,048	195,738,326	205,916,719	216,624,389	227,888,857	239,739,078	252,205,510	265,320,196	279,116,846	293,630,922	
Garfield	1 Above	100.0%	16,536,042	17,395,916	18,300,504	19,252,130	20,253,241	21,306,409	22,414,343	23,579,888	24,806,043	26,095,957	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	16,536,042	17,395,916	18,300,504	19,252,130	20,253,241	21,306,409	22,414,343	23,579,888	24,806,043	26,095,957	
Gateway	1 Above	100.0%	66,329,874	69,779,027	73,407,537	77,224,729	81,240,415	85,464,916	89,909,092	94,584,365	99,502,752	104,676,895	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	66,329,874	69,779,027	73,407,537	77,224,729	81,240,415	85,464,916	89,909,092	94,584,365	99,502,752	104,676,895	
Gentry	1 Above	100.0%	1,154,680,920	1,214,724,328	1,277,889,993	1,344,340,273	1,414,245,967	1,487,786,757	1,565,151,668	1,646,539,555	1,732,159,612	1,822,231,912	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
-	-	0.0%	-	-	-	-	-	-	-	-	-	-	
		100.0%	1,154,680,920	1,214,724,328	1,277,889,993	1,344,340,273	1,414,245,967	1,487,786,757	1,565,151,668	1,646,539,555	1,732,159,612	1,822,231,912	

			BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL										
			Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Input Area -- Rates Input													
Scenario: 2025 02 18 -- Status Quo													
Gravette	1	Above	100.0%	197,755,344	208,038,622	218,856,630	230,237,175	242,209,508	254,804,403	268,054,231	281,993,051	296,656,690	312,082,838
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	197,755,344	208,038,622	218,856,630	230,237,175	242,209,508	254,804,403	268,054,231	281,993,051	296,656,690	312,082,838
Highfill	1	Above	100.0%	158,818,644	167,077,213	175,765,229	184,905,020	194,520,082	204,635,126	215,276,152	226,470,512	238,246,979	250,635,822
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	158,818,644	167,077,213	175,765,229	184,905,020	194,520,082	204,635,126	215,276,152	226,470,512	238,246,979	250,635,822
Lincoln	1	Above	100.0%	400,177,962	420,987,216	442,878,551	465,908,236	490,135,464	515,622,508	542,434,879	570,641,492	600,314,850	631,531,222
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	400,177,962	420,987,216	442,878,551	465,908,236	490,135,464	515,622,508	542,434,879	570,641,492	600,314,850	631,531,222
Lost Bridge	1	Above	100.0%	33,787,206	35,544,141	37,392,436	39,336,843	41,382,359	43,534,241	45,798,022	48,179,519	50,684,854	53,320,466
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	33,787,206	35,544,141	37,392,436	39,336,843	41,382,359	43,534,241	45,798,022	48,179,519	50,684,854	53,320,466
Pea Ridge	1	Above	100.0%	319,411,242	336,020,627	353,493,699	371,875,372	391,212,891	411,555,961	432,956,871	455,470,628	479,155,101	504,071,166
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	319,411,242	336,020,627	353,493,699	371,875,372	391,212,891	411,555,961	432,956,871	455,470,628	479,155,101	504,071,166
Prairie Grove	1	Above	100.0%	160,743,420	169,102,078	177,895,386	187,145,946	196,877,535	207,115,167	217,885,156	229,215,184	241,134,373	253,673,361
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	160,743,420	169,102,078	177,895,386	187,145,946	196,877,535	207,115,167	217,885,156	229,215,184	241,134,373	253,673,361
Tontitown	1	Above	100.0%	282,666,078	297,364,714	312,827,679	329,094,719	346,207,644	364,210,441	383,149,384	403,073,152	424,032,956	446,082,670
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
-	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	282,666,078	297,364,714	312,827,679	329,094,719	346,207,644	364,210,441	383,149,384	403,073,152	424,032,956	446,082,670

			BWRPWA WATER/WASTEWATER COST OF SERVICE MODEL										
			Current	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Input Area -- Rates Input													
Scenario: 2025 02 18 -- Status Quo													
WCRDA	1	Above	100.0%	948,294,864	997,606,197	1,049,481,719	1,104,054,769	1,161,465,617	1,221,861,829	1,285,398,644	1,352,239,373	1,422,555,821	1,496,528,723
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	948,294,864	997,606,197	1,049,481,719	1,104,054,769	1,161,465,617	1,221,861,829	1,285,398,644	1,352,239,373	1,422,555,821	1,496,528,723
Westville	1	Above	100.0%	100,272,006	105,486,150	110,971,430	116,741,944	122,812,526	129,198,777	135,917,113	142,984,803	150,420,013	158,241,854
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	100,272,006	105,486,150	110,971,430	116,741,944	122,812,526	129,198,777	135,917,113	142,984,803	150,420,013	158,241,854
Class 18	1	Above	100.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	-	-	-	-	-	-	-	-	-	-
Class 19	1	Above	100.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	-	-	-	-	-	-	-	-	-	-
Class 20	1	Above	100.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
	-	-	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	-	-	-	-	-	-	-	-	-	-
Total	Forecast W7			5,741,754,552	6,040,325,789	6,354,422,730	6,684,852,712	7,032,465,053	7,398,153,235	7,782,857,204	8,187,565,778	8,613,319,199	9,061,211,797
	1.501	15,000	100.0%	5,741,754,552	6,040,325,789	6,354,422,730	6,684,852,712	7,032,465,053	7,398,153,235	7,782,857,204	8,187,565,778	8,613,319,199	9,061,211,797
	15,001	25,000	0.0%	-	-	-	-	-	-	-	-	-	-
	25,001	50,000	0.0%	-	-	-	-	-	-	-	-	-	-
	50,001	75,000	0.0%	-	-	-	-	-	-	-	-	-	-
	75,001	Above	0.0%	-	-	-	-	-	-	-	-	-	-
			100.0%	5,741,754,552	6,040,325,789	6,354,422,730	6,684,852,712	7,032,465,053	7,398,153,235	7,782,857,204	8,187,565,778	8,613,319,199	9,061,211,797