



**ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
OCTOBER 20, 2025
4:00 PM**

AGENDA

CALL TO ORDER:

1. Chairman Carmichael

PUBLIC FORUM:

ACTION ON MINUTES:

1. September 15, 2025 Water and Sewer Commission Minutes

REPORTS:

1. Financial Reports - J. Sigmon
2. Engineering Reports - B. Sartain
3. Rogers Pollution Control Facility Reports - T. Beaver

OLD BUSINESS:

NEW BUSINESS:

1. Resolution 25-30 Amending Employee Policy Manual - J. Hoffman
2. Resolution 25-31 Authorizing Offers for Land Acquisition for Western Corridor Transmission Line - B. Sartain
3. Design Contract Amendment #2 - Western Corridor Water Transmission Main - B. Sartain
4. Development Participation for Walnut Commons Multifamily - B. Sartain
5. Change Order 2 Oak Street from 52nd to Dodson - A. Short
6. Change Order 1 Blossom Way Large Diameter Sewer Lining - A. Short
7. Budget Amendment - J. Sigmon
8. Resolution 25-32 Encroachment Agreement Pinnacle Springs Residential, LLC - R. Frazier

ADJOURN:

Rogers Waterworks and Sewer Commission
September 15, 2025
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, September 15, 2025, at the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sulteimer, Travis Greene, Kathy McClure, Jene' Huffman-Gilreath and Chairman Jerry Carmichael. Rogers Water Utilities staff present were Jered Sigmon, Brian Sartain, Jennifer Hoffman, Todd Beaver, Travis Tripodi and Brent Dobler. Robert Frazier from the Frazier Law Firm was in attendance as were Lydia Quinn, Kale Farmer, Greg Simmons, Brent Hauser, Jason Cocklin and Olivia Overton from Freese & Nichols.

Chairman Carmichael called the meeting to order at 4:00 PM.

Chairman Carmichael then called for action on the minutes from the August 18, 2025, Water and Sewer Commission meeting. Commissioner Sulteimer moved to approve the minutes from August 18, 2025. Commissioner McClure seconded. All in favor, minutes were approved.

Chairman Carmichael then recognized Jered Sigmon to present the financial reports. Billed revenue in the Water department for August 2025 was up 4.5% from August 2024 at \$2,230,817. Water consumption was down 1.0% at 407,417,611 gallons. The Water department reported a net income of \$629,148 for August 2025 and YTD income of \$1,097,892. The percentage of Fiscal Year Passed is 17%. Water revenues are 18% of budget and expenses are 18% of budget. Capital spend is 6%.

The Sewer department billed revenue for the month of August 2025 is up 13.3% from August 2024 at \$1,953,132. Sewer consumption was up 5.7% at 233,637,200 gallons. The Sewer department reported a net income of \$424,508 and a YTD income of \$1,030,517. The percentage of Fiscal Year Passed is 17%. Sewer revenues are at 16% of budget and expenses are at 17% of budget. Capital spend is 4%.

Unrestricted cash reserves for August 2025 in Water are \$27,143,240 and in Sewer are \$25,369,412. Restricted funds in Water are \$3,363,549 and in Sewer are \$2,068,198. Total restricted and unrestricted cash reserves are \$57,944,400. This is an increase of \$5,850,499 from August 2024. The 12-month rolling average for lost water is 7%. A total of \$248,100 was collected in access and impact fees in August. Jered noted that "vacationed" irrigation meters are 22% higher than at this time last year due to the substantial amount of precipitation we have experienced this year. The annual audit is ongoing.

Chairman Carmichael then recognized Brian Sartain to present the Engineering Reports. Brian spoke about the first "Pipe School" that RWU recently rolled out for engineers. Engineering and Field Operations collaborated to host this event with groups of young design professionals from the engineering firms of Olsson, Crafton Tull and CEI engineering firms. RWU gave classroom instruction, field demonstrations, and "show and tell" to provide them with a better understanding of the construction, maintenance, and operations practices in the systems that they are, or will be actively designing. This is meant to help RWU in the long term by improving the design of water and sewer systems to benefit future operations and maintenance activities that must be performed by the owner. In this case, RWU. Brian then gave an update on the

Western Transmission Main project that is currently in the easement acquisition process on the southern half, and in the final alignment phase on the north half of the project. He then summarized the results from our annual smoke testing projects. Over 97,000 feet of sewer mains were evaluated. Private side I&I was estimated at 200gpm while RWU I&I was estimated at 45gpm. Brian concluded his presentation with plan review and project status updates.

Chairman Carmichael then recognized Todd Beaver to present the Rogers Pollution Control Facility reports. Todd went over the DMR's, noting that there were no issues. He then briefly discussed the FOG program. He then elaborated on our industrial pretreatment for the month. Issues at the TCQ facility had a profound adverse effect on the RPCF earlier this month and late last month. The plant treated 322.8 MG in August, treating approximately 44 MG of I&I. The average daily flow for the month was 10.4 MGD. These flows included 3.4" of rain over 6 events. The historical average rainfall for August is 3.3".

Chairman Carmichael then recognized Travis Tripodi to present the bid results for the South 4th Street Water and Sewer Replacement project. Travis gave a quick overview of the project. RWU will be able to replace the water and sewer on this street without having to perform and pay for the street rehabilitation, as this will be done by the street department as they are scheduled to renovate this street after our project is complete. The waterline involved has been problematic and requires replacement. RWU received three bids on this project, all were below the engineer's estimate. Travis stated that staff recommend accepting the bid from Steep Creek, LLC for the South 4th Street Water and Sewer Replacement project for the bid amount of \$2,542,198.02. Commissioner Huffman-Gilreath made a motion to accept the bid from Steep Creek, LLC for the South 4th Street Water and Sewer Replacement project for \$2,542,198.02. Seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Brian Sartain to present the bid results for the Blossom Way Large Sewer Main Lining project. Brian stated that this is one of two bids that are required to address the emergency repairs on the fiberglass reinforced pipe. This first project will line, by a cured in place liner, fiberglass reinforced pipe that is still structurally sound, but has cracks at this time that, if not repaired, will eventually require expensive and complete replacement. Brian stated that staff recommend awarding Ace Pipe Cleaning, Inc the Blossom Way Large Sewer Main Lining project for the bid amount of \$2,096,854.00. Commissioner Huffman-Gilreath made a motion to accept the bid from Ace Pipe Cleaning, Inc, for the Blossom Way Large Sewer Main Lining project for \$2,096,854.00. Seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Travis Tripodi to present the bid results for the 2025 RWU Asphalt Rehabilitation project. This seal coat at 11 different RWU locations will enhance durability, appearance and longevity. There were four bidders on the project. Engineering staff recommend awarding Cyrus Service LLC for the bid amount of \$79,196.20. Commissioner Huffman-Gilreath made a motion to accept the bid from Cyrus Service LLC for the 2025 RWU Asphalt Rehabilitation project for \$79,196.20. Seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Brian Sartain to present the RPCF Capacity Improvement Project Engineering Selection. The proposed design phase follows the completion of a Facility Master Plan and Preliminary Design Report. The improvements focus on replacing preliminary and tertiary treatment elements at the RPCF with higher capacity processes that will allow the facility to process wet weather flows at the projected 2040 design flows. Target capacities are based on influent flows of 15.5 MGD average and 72 MGD peak hour. These

improvements will affect every process at the RPCF apart from the solids handling train which is already under construction. The total cost of these improvements is estimated to be over \$120M. The design is estimated to take 18 months. Brian stated that the Engineering staff requests authorization to enter into an agreement with Freese & Nichols, Inc. for the design of a capacity improvement project at the Rogers Pollution Control Facility for a lump sum contract in the amount of \$11,504,900. Staff further requests authorization to negotiate the final form and content of the Agreement. Commissioner Huffman-Gilreath made a motion to approve the request for capacity improvement at the Rogers Pollution Control Facility for a lump sum contract in the amount of \$11,504,900 and to approve the request to authorize staff to negotiate the final form and content of the Agreement. The motion was seconded by Commissioner Greene. All in favor, motion passed.

Chairman Carmichael then introduced Brian Sartain to present a request for RWU to pay for design work on a City of Rogers project performed between 2019 and 2022. He stated that the City of Rogers is requesting RWU participation in design work related to the Oak St. Project (28th St. to Promenade Blvd.) performed between 2019-2022. Staff requests authorization to reimburse the City of Rogers in an amount up to \$105,000 for design services, pending a full review of backup documentation of design expenses. Commissioner Greene made a motion to approve authorization to reimburse the City of Rogers in an amount up to \$105,000 for design services, pending a full review of backup documentation of design expenses. Seconded by Commissioner Sultemeier. All in favor, motion passed.

Chairman Carmichael then introduced Brian Sartain to present a Facilities Extension Contract (FEC) with D.R. Horton NWA, LLC. Brian explained that RWU has a line that was built in the 1960's that needs replacement and is within the scope of a proposed development. RWU had a prior FEC with another owner that replaced the sewer line but did not replace the water line. This agreement supersedes the previous request (approved by Rogers Waterworks & Sewer Commission in December 2021) to participate in the "9th St. Townhomes" project. The new developer, D. R. Horton NWA, LLC will utilize this FEC to finally replace the old water main with new water main during the final development of this property. Brian stated that staff requests authorization to enter into a facilities extension contract with D.R. Horton NWA, LLC., with the special condition to participate in the replacement of an existing waterline not to exceed \$191,212.16. Staff further requests authorization to negotiate the final form and content of the agreement. Commissioner Huffman-Gilreath made a motion to approve the facilities extension contract with D.R. Horton NWA, LLC with the special condition to participate in the replacement of an existing waterline not to exceed \$191,212.16. and to approve RWU staff to negotiate the final form and content of the agreement, the motion was seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then introduced Jennifer Hoffman to present the results of the Janitorial Services Bid. Jennifer explained that the current provider of janitorial services (Bravo) has not lived up to RWU expectations after many failed attempts to remedy. RWU solicited bids and had six contractors turn in bids. The low bid was \$39,900 and was submitted by David's Custom Cleaning. RWU checked references and recommends awarding the Janitorial Services Bid to David's Custom Cleaning. Commissioner McClure made a motion to approve awarding the janitorial contract to David's Custom Cleaning in the amount of \$39,900. The motion was seconded by Commissioner Huffman-Gilreath. All in favor, motion passed.

With no further business, Chairman Carmichael called for a motion to adjourn. Commissioner McClure made a motion to adjourn, seconded by Commissioner Sultemeier. The meeting was adjourned at 4:56PM.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwsmin091525

October 20, 2025

To: The Rogers Water and Sewer Commission
 From: Jered Sigmon, Controller
 Re: September 2025 Financial Information

Billed Revenue and Consumption

Sep 2025	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$2,083,430	-0.8%	3.3%	386,655,703	-0.4%
Sewer	\$1,744,119	-4.0%	6.3%	215,087,900	3.5%

Actuals vs Budget

	% FY Passed	Revenues	Expenses	Capital	Capital Outlay
Water	25%	28%	26%	12%	\$1,229,100
Sewer	25%	24%	25%	7%	\$3,100,137

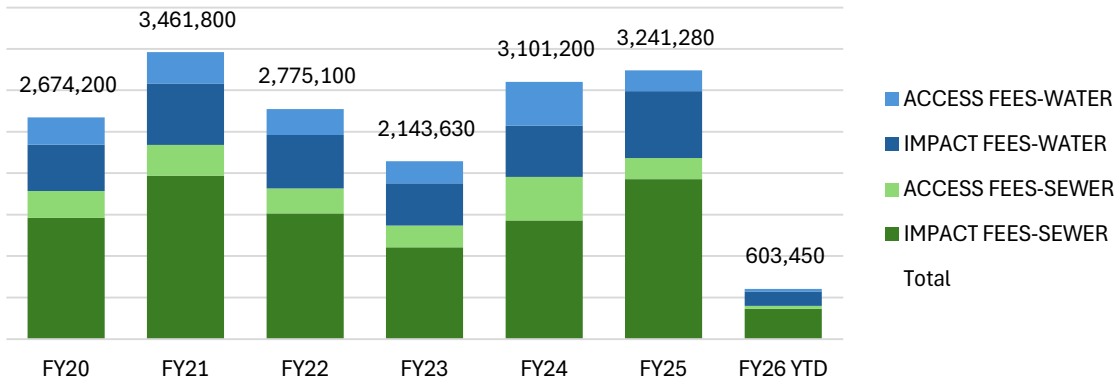
YTD Income (Loss)

Water YTD income is \$1.95M (34% of FY26 budgeted income).
 Sewer YTD income is \$1.63M (24% of FY26 budgeted income).

FY25 Water income increased by \$4.1M after recognizing contributed assets revenue.
 FY25 Sewer income increased by \$4.5M after recognizing contributed assets revenue.

Access & Impact Fee Revenue

\$74,750 collected this month. YTD actuals are 19% of the FY25 total and 13% of the FY26 budget.



Cash Reserves

	Unrestricted	Restricted	Total	PY Total	Variance
Water	27,581,547	3,633,529	31,215,076	28,794,699	2,420,377
Sewer	25,556,673	2,315,920	27,872,593	25,174,782	2,697,811
Total	53,138,220	5,949,449	59,087,669	53,969,481	5,118,188

Other Financial Reporting Items

- 7% purchased water unaccounted for (12-month rolling average)

Rogers Water Utilities Monthly Income (Loss) comparisons

WATER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 667,444.11	\$ 593,361.69	\$ 468,744.51	\$ (124,617.18)	-21.0%
August	\$ 732,171.70	\$ 734,620.95	\$ 624,507.04	\$ (234,731.09)	-17.7%
September	\$ 707,007.73	\$ 837,845.05	\$ 857,113.43	\$ (215,462.71)	-9.9%
October	\$ 574,412.76	\$ 662,394.06			
November	\$ 493,375.01	\$ 655,730.32			
December	\$ 481,020.61	\$ 226,983.76			
January	\$ 216,189.34	\$ 361,438.58			
February	\$ 294,388.85	\$ 377,671.18			
March	\$ 334,526.73	\$ 42,447.92			
April	\$ 189,293.24	\$ 256,005.65			
May	\$ 786,428.12	\$ 335,780.82			
June	\$ 136,196.63	\$ (324,976.84)			
Contributed/Grant Revenue	\$ 5,237,542.00	\$ 4,083,288.02			
YTD Income (Loss)	\$ 10,849,996.83	\$ 8,842,591.16	\$ 1,950,364.98	\$ (215,462.71)	-9.9%
Income (Loss) Before APERS Pension Adjustment	\$ 10,849,996.83	\$ 8,842,591.16	\$ 1,950,364.98		
APERS Pension Adjustment	\$ (182,525.83)	\$ (167,366.12)	\$ -		
Income per Audited Financial Stmts*	\$ 10,667,471.00	\$ 8,675,225.04	\$ 1,950,364.98		
Annual Budget	\$ 3,740,000.00	\$ 4,800,682.00	\$ 5,740,288.00		

34.0% YTD Income to Budget

SEWER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 592,016.25	\$ 602,623.48	\$ 606,008.55	\$ 3,385.07	0.6%
August	\$ 561,720.12	\$ 618,410.95	\$ 415,722.75	\$ (199,303.13)	-16.3%
September	\$ 515,074.32	\$ 732,269.73	\$ 609,049.98	\$ (322,522.88)	-16.5%
October	\$ 614,402.48	\$ 678,462.66			
November	\$ 641,370.46	\$ 600,053.89			
December	\$ 614,035.91	\$ 473,327.22			
January	\$ 658,143.18	\$ 648,822.34			
February	\$ 440,563.77	\$ 537,689.73			
March	\$ 485,250.55	\$ 382,213.26			
April	\$ 463,073.47	\$ 505,505.29			
May	\$ 990,997.66	\$ 674,689.94			
June	\$ (471,872.11)	\$ (435,905.50)			
Contributed/Grant Revenue	\$ 6,433,535.58	\$ 4,464,727.26			
YTD Income (Loss)	\$ 12,538,311.64	\$ 10,482,890.25	\$ 1,630,781.28	\$ (322,522.88)	-16.5%
FY Income (Loss) Before APERS Pension Adjustment	\$ 12,538,311.64	\$ 10,482,890.25	\$ 1,630,781.28		
APERS Pension Adjustment	\$ (280,444.64)	\$ (251,169.45)	\$ -		
Income per Audited Financial Stmts*	\$ 12,257,867.00	\$ 10,231,720.80	\$ 1,630,781.28		
Annual Budget	\$ 3,348,250.00	\$ 7,980,056.00	\$ 6,821,980.00		

23.9% YTD Income to Budget

*Beginning Sep 2025, this report revised to show Change in Net Position after capital contributions. FY25-FY26 unaudited.



Rogers Water Utilities, AR

Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER						
Revenue	23,287,500.00	23,287,500.00	2,245,653.01	6,472,645.92	(16,814,854.08)	27.79%
Expense	17,547,212.00	17,547,212.00	1,388,539.58	4,522,280.94	13,024,931.06	25.77%
Fund: 1 - WATER Surplus (Deficit):	5,740,288.00	5,740,288.00	857,113.43	1,950,364.98	(3,789,923.02)	33.98%
Fund: 2 - SEWER						
Revenue	23,739,700.00	23,739,700.00	1,910,263.70	5,792,031.58	(17,947,668.42)	24.40%
Expense	16,917,720.00	16,917,720.00	1,301,213.72	4,161,250.30	12,756,469.70	24.60%
Fund: 2 - SEWER Surplus (Deficit):	6,821,980.00	6,821,980.00	609,049.98	1,630,781.28	(5,191,198.72)	23.90%
Report Surplus (Deficit):	12,562,268.00	12,562,268.00	1,466,163.41	3,581,146.26	(8,981,121.74)	28.51%



Prior-Year Comparative Income Statement Account Summary

For the Period Ending 09/30/2025

		2025-2026 Sept. Activity	2024-2025 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	1,142,443.88	1,129,313.86	13,130.02	1.16%	3,359,611.79	3,433,774.69	-74,162.90	-2.16%
1-4450.00	COMMERCIAL WATER	609,087.90	568,108.89	40,979.01	7.21%	1,722,358.26	1,632,295.50	90,062.76	5.52%
1-4460.00	INDUSTRIAL WATER	186,465.35	172,539.82	13,925.53	8.07%	563,450.84	512,115.85	51,334.99	10.02%
1-4470.00	HYDRANTS	1,175.00	1,205.00	-30.00	-2.49%	3,415.62	3,418.32	-2.70	-0.08%
1-4470.01	FIRE LINES	12,080.00	11,440.00	640.00	5.59%	35,880.00	34,280.00	1,600.00	4.67%
1-4470.02	LABOR SALES	12,210.34	2,587.95	9,622.39	371.82%	15,308.42	10,096.35	5,212.07	51.62%
1-4470.03	AR DEPT OF HEALTH FEE	12,386.40	12,051.94	334.46	2.78%	37,118.67	36,146.99	971.68	2.69%
1-4470.04	LARGE TAP FEES	1,850.00	0.00	1,850.00	0.00%	7,125.00	0.00	7,125.00	0.00%
1-4470.05	MACHINE TIME SALES	6,062.51	887.50	5,175.01	583.10%	9,417.51	3,780.00	5,637.51	149.14%
1-4470.06	HYDRANT METER RENTALS	4,081.00	4,571.00	-490.00	-10.72%	10,150.00	13,762.00	-3,612.00	-26.25%
1-4470.07	MISC. WATER SALES	6,345.59	5,522.89	822.70	14.90%	16,622.58	20,061.64	-3,439.06	-17.14%
1-4471.00	SERVICE CHG. INCOME	19,940.00	13,720.00	6,220.00	45.34%	64,600.00	55,770.00	8,830.00	15.83%
1-4471.05	PENALTY	31,042.80	24,759.39	6,283.41	25.38%	99,262.42	91,463.77	7,798.65	8.53%
1-4472.00	INTEREST INCOME-INVESTMNTS	123,416.32	77,183.89	46,232.43	59.90%	186,465.59	226,597.75	-40,132.16	-17.71%
1-4472.01	INTEREST INCOME-BANK ACCTS	25,564.47	18,163.20	7,401.27	40.75%	76,892.16	46,150.17	30,741.99	66.61%
1-4472.98	INTEREST INCOME-BOND FUNDS	4,126.26	4,930.50	-804.24	-16.31%	10,703.97	12,534.40	-1,830.43	-14.60%
1-4474.00	SALE OF ASSETS	400.00	0.00	400.00	0.00%	400.00	822.92	-422.92	-51.39%
1-4476.00	NEW CUSTOMER FEES	6,625.00	3,775.00	2,850.00	75.50%	21,275.00	16,125.00	5,150.00	31.94%
1-4476.10	ACCESS FEES	1,500.00	49,500.00	-48,000.00	-96.97%	31,800.00	64,200.00	-32,400.00	-50.47%
1-4476.20	IMPACT FEES	29,650.00	110,800.00	-81,150.00	-73.24%	174,950.00	158,600.00	16,350.00	10.31%
1-4482.00	INLAND BILLING REVENUE	5,713.75	5,542.25	171.50	3.09%	17,123.75	16,642.00	481.75	2.89%
1-4485.00	MISCELLANEOUS INCOME	3,486.44	6,741.52	-3,255.08	-48.28%	8,714.34	10,612.22	-1,897.88	-17.88%
	Revenue Total:	2,245,653.01	2,223,344.60	22,308.41	1.00%	6,472,645.92	6,399,249.57	73,396.35	1.15%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	58.50	58.50	100.00%	58.50	58.50	0.00	0.00%
1-555-5302	JANITORIAL EXPENSE	1,933.88	1,667.15	-266.73	-16.00%	5,426.94	6,668.60	1,241.66	18.62%
1-555-5305	MISCELLANEOUS	74.55	420.80	346.25	82.28%	352.51	1,072.97	720.46	67.15%
1-555-5306	OFFICE SUPPLIES	503.07	0.00	-503.07	0.00%	1,317.14	0.00	-1,317.14	0.00%
1-555-5330	BEAVER WATERSHED ALLIANCE	0.00	0.00	0.00	0.00%	0.00	5,000.00	5,000.00	100.00%
1-555-5350	UTILITIES	2,357.04	2,142.86	-214.18	-10.00%	6,922.36	7,041.55	119.19	1.69%
1-555-5400	ARKANSAS PUBLIC WATER FEE	12,780.80	12,123.60	-657.20	-5.42%	38,735.60	35,977.60	-2,758.00	-7.67%
1-555-5402	CUSTOMER PAYMENT FEES	36,405.11	31,495.27	-4,909.84	-15.59%	62,672.48	53,882.33	-8,790.15	-16.31%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		Sept. Variance				YTD Variance			
		2025-2026	2024-2025	Favorable /	Variance %	2025-2026	2024-2025	Favorable /	Variance %
		Sept. Activity	Sept. Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
1-555-5500	WATER PURCHASES	622,692.90	615,180.72	-7,512.18	-1.22%	2,037,561.99	1,944,670.42	-92,891.57	-4.78%
1-555-5580	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	133.05	267.00	133.95	50.17%
1-555-5581	SOFTWARE MAINTENANCE	6,362.75	12,249.97	5,887.22	48.06%	28,444.54	38,632.03	10,187.49	26.37%
1-555-5602	INSURANCE-BLDGS & CONTENTS	2,547.83	1,694.46	-853.37	-50.36%	7,643.49	5,083.38	-2,560.11	-50.36%
1-555-5650	ACCOUNTING/AUDIT EXPENSE	14,500.00	0.00	-14,500.00	0.00%	14,500.00	0.00	-14,500.00	0.00%
1-555-5651	ATTORNEY RETAINER FEES	2,190.00	1,800.00	-390.00	-21.67%	9,592.10	4,570.00	-5,022.10	-109.89%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	0.00	0.00	0.00	0.00%	10,000.00	4,699.12	-5,300.88	-112.81%
1-555-5701	2016 BOND INTEREST	30,495.32	31,861.98	1,366.66	4.29%	91,485.96	95,585.94	4,099.98	4.29%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-6,929.49	-4,619.66	2,309.83	50.00%
1-555-5703	2012 BOND INTEREST	12,618.75	14,631.25	2,012.50	13.75%	37,856.25	43,893.75	6,037.50	13.75%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	12,107.16	12,107.16	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-597.93	-597.93	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	1,815.78	1,210.52	-605.26	-50.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	208.20	138.80	-69.40	-50.00%
1-555-5800	DEPRECIATION	289,658.00	270,643.00	-19,015.00	-7.03%	849,959.00	783,766.01	-66,192.99	-8.45%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	40,533.00	0.00	-40,533.00	0.00%
1-555-5850	BAD DEBTS	0.00	0.00	0.00	0.00%	34,000.00	0.00	-34,000.00	0.00%
1-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	0.00	-1,049.00	0.00%	3,147.00	0.00	-3,147.00	0.00%
Department 555 - GENERAL EXPENSES Total:		1,051,922.33	998,259.80	-53,662.53	-5.38%	3,287,195.63	3,039,108.09	-248,087.54	-8.16%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	33,270.45	38,665.22	5,394.77	13.95%	128,456.63	118,955.43	-9,501.20	-7.99%
1-560-5104	APERS-ENGINEERING	5,994.13	5,641.44	-352.69	-6.25%	20,789.89	18,893.89	-1,896.00	-10.03%
1-560-5105	HEALTH INSURANCE	0.00	4,954.68	4,954.68	100.00%	10,086.05	15,265.76	5,179.71	33.93%
1-560-5106	LIFE INSURANCE	193.60	166.17	-27.43	-16.51%	568.50	498.28	-70.22	-14.09%
1-560-5107	DISABILITY INSURANCE	108.17	90.59	-17.58	-19.41%	318.05	271.15	-46.90	-17.30%
1-560-5111	FICA	2,849.03	2,687.99	-161.04	-5.99%	9,876.94	8,976.93	-900.01	-10.03%
1-560-5252	TRAINING EXPENSE	110.45	50.00	-60.45	-120.90%	310.45	50.00	-260.45	-520.90%
1-560-5305	MISCELLANEOUS	0.00	284.37	284.37	100.00%	41.24	1,516.27	1,475.03	97.28%
1-560-5306	OFFICE SUPPLIES	24.09	0.00	-24.09	0.00%	281.03	906.57	625.54	69.00%
1-560-5307	OUTSIDE SERVICES	488.16	516.49	28.33	5.49%	540.66	1,258.07	717.41	57.02%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	0.00	106.50	106.50	100.00%
1-560-5350	TELECOM EXPENSE	403.27	0.00	-403.27	0.00%	1,024.12	0.00	-1,024.12	0.00%
1-560-5551	VEHICLE EXPENSE	539.78	441.68	-98.10	-22.21%	2,387.21	1,614.35	-772.86	-47.87%
1-560-5581	SOFTWARE MAINTENANCE	1,333.13	1,338.97	5.84	0.44%	2,293.67	2,573.09	279.42	10.86%
1-560-5601	WORKMANS COMPENSATION	523.82	516.93	-6.89	-1.33%	1,571.46	1,033.86	-537.60	-52.00%
1-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	104.01	104.01	100.00%
1-560-5603	INSURANCE-VEHICLES	33.92	33.92	0.00	0.00%	303.18	101.76	-201.42	-197.94%
1-560-5800	DEPRECIATION	1,372.00	1,058.00	-314.00	-29.68%	3,802.00	4,282.66	480.66	11.22%
Department 560 - ENGINEERING Total:		47,244.00	56,481.12	9,237.12	16.35%	182,651.08	176,408.58	-6,242.50	-3.54%
Department: 565 - FIELD									
1-565-5100	SALARIES FIELD	84,264.06	97,124.24	12,860.18	13.24%	334,439.32	296,634.99	-37,804.33	-12.74%

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-565-5104	APERS-FIELD	15,214.72	14,187.25	-1,027.47	-7.24%	54,201.14	48,360.97	-5,840.17	-12.08%
1-565-5105	HEALTH INSURANCE	25.58	13,238.05	13,212.47	99.81%	31,170.28	39,066.91	7,896.63	20.21%
1-565-5106	LIFE INSURANCE	470.18	403.55	-66.63	-16.51%	1,380.66	1,210.10	-170.56	-14.09%
1-565-5107	DISABILITY INSURANCE	262.70	220.00	-42.70	-19.41%	772.40	658.48	-113.92	-17.30%
1-565-5110	UNIFORMS	4,180.41	1,601.18	-2,579.23	-161.08%	6,541.52	4,370.99	-2,170.53	-49.66%
1-565-5111	FICA	7,334.53	6,874.66	-459.87	-6.69%	26,155.20	23,417.56	-2,737.64	-11.69%
1-565-5251	TRAVEL AND TRAINING	981.37	1,367.88	386.51	28.26%	1,636.79	3,401.06	1,764.27	51.87%
1-565-5304	SAFETY EQUIPMENT	81.67	400.55	318.88	79.61%	2,784.10	6,709.61	3,925.51	58.51%
1-565-5305	MISCELLANEOUS	13.31	120.39	107.08	88.94%	457.05	466.26	9.21	1.98%
1-565-5306	OFFICE SUPPLIES	760.63	83.63	-677.00	-809.52%	2,617.02	266.00	-2,351.02	-883.84%
1-565-5307	OUTSIDE SERVICES	715.17	1,907.42	1,192.25	62.51%	3,144.53	4,324.24	1,179.71	27.28%
1-565-5308	DUES, SUBSCR, LICENSE	84.91	0.00	-84.91	0.00%	1,062.91	263.00	-799.91	-304.15%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	135.00	135.00	100.00%
1-565-5350	UTILITIES	8,195.67	7,370.28	-825.39	-11.20%	23,515.27	22,491.03	-1,024.24	-4.55%
1-565-5551	VEHICLE MAINT.	5,970.54	1,790.34	-4,180.20	-233.49%	14,245.46	13,835.09	-410.37	-2.97%
1-565-5552	FIELD REPAIR AND MAINT.	29,690.03	63,888.72	34,198.69	53.53%	107,216.47	153,436.51	46,220.04	30.12%
1-565-5555	SCADA HAND TOOLS	0.00	29.82	29.82	100.00%	411.61	189.94	-221.67	-116.71%
1-565-5557	EQUIPMENT MAINT.	4,614.15	1,797.64	-2,816.51	-156.68%	6,341.57	2,085.77	-4,255.80	-204.04%
1-565-5558	SUPPLIES, HAND TOOLS	2,363.63	1,232.84	-1,130.79	-91.72%	7,648.36	10,514.92	2,866.56	27.26%
1-565-5559	GAS AND OIL	3,461.94	3,736.42	274.48	7.35%	10,811.58	11,490.00	678.42	5.90%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
1-565-5561	BUILDING MAINT.	506.83	1,705.00	1,198.17	70.27%	2,134.29	15,160.89	13,026.60	85.92%
1-565-5563	WATER TOWER MAINT	2,210.40	124.93	-2,085.47	-1,669.31%	8,024.97	6,881.71	-1,143.26	-16.61%
1-565-5581	SOFTWARE MAINTENANCE	2,972.50	56.25	-2,916.25	-5,184.44%	8,634.68	3,701.47	-4,933.21	-133.28%
1-565-5601	WORKMANS COMPENSATION	1,426.11	1,672.79	246.68	14.75%	4,278.33	3,345.58	-932.75	-27.88%
1-565-5602	INSURANCE-BLDGS & CONTENTS	215.80	1,012.65	796.85	78.69%	647.40	3,037.95	2,390.55	78.69%
1-565-5603	INSURANCE-VEHICLES	872.50	492.15	-380.35	-77.28%	3,360.21	1,515.38	-1,844.83	-121.74%
1-565-5800	DEPRECIATION	22,057.00	16,000.00	-6,057.00	-37.86%	60,114.00	41,166.66	-18,947.34	-46.03%
1-565-5870	INVENTORY WRITE-OFF	470.16	0.00	-470.16	0.00%	470.16	0.00	-470.16	0.00%
	Department 565 - FIELD Total:	199,416.50	238,438.63	39,022.13	16.37%	724,217.28	718,138.07	-6,079.21	-0.85%
	Department: 570 - OFFICE								
1-570-5100	SALARIES OFFICE	59,134.40	61,670.54	2,536.14	4.11%	217,279.30	193,514.64	-23,764.66	-12.28%
1-570-5104	APERS-OFFICE	10,311.79	8,981.85	-1,329.94	-14.81%	35,115.07	31,325.02	-3,790.05	-12.10%
1-570-5105	HEALTH INSURANCE	25.58	4,980.26	4,954.68	99.49%	13,524.80	15,342.50	1,817.70	11.85%
1-570-5106	LIFE INSURANCE	188.58	189.91	1.33	0.70%	617.04	552.36	-64.68	-11.71%
1-570-5107	DISABILITY INSURANCE	106.48	103.53	-2.95	-2.85%	346.34	300.91	-45.43	-15.10%
1-570-5111	FICA	4,917.03	4,294.78	-622.25	-14.49%	16,756.79	14,972.25	-1,784.54	-11.92%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	10.50	0.00	-10.50	0.00%
1-570-5252	TRAINING EXPENSE	500.00	0.00	-500.00	0.00%	820.00	0.00	-820.00	0.00%
1-570-5305	MISCELLANEOUS	92.54	313.87	221.33	70.52%	208.36	394.28	185.92	47.15%
1-570-5306	OFFICE SUPPLIES	601.97	919.81	317.84	34.55%	1,018.76	2,903.88	1,885.12	64.92%
1-570-5307	OUTSIDE SERVICES	29.00	198.99	169.99	85.43%	2,274.22	1,213.30	-1,060.92	-87.44%

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,501.00	0.00	-1,501.00	0.00%
1-570-5309	POSTAGE/MAILING	13,151.12	8,603.93	-4,547.19	-52.85%	35,800.40	34,573.02	-1,227.38	-3.55%
1-570-5311	PUBLIC RELATIONS	0.00	103.45	103.45	100.00%	154.18	-46.55	-200.73	-431.21%
1-570-5312	ARKANSAS ONE CALL	855.40	893.12	37.72	4.22%	2,579.97	2,920.67	340.70	11.67%
1-570-5313	CASH LONG/SHORT	3.75	-9.34	-13.09	-140.15%	92.89	33.56	-59.33	-176.79%
1-570-5320	COMPUTER EXPENSE	0.00	1,039.05	1,039.05	100.00%	0.00	1,694.80	1,694.80	100.00%
1-570-5601	WORKMANS COMPENSATION	39.11	36.25	-2.86	-7.89%	117.33	72.50	-44.83	-61.83%
	Department 570 - OFFICE Total:	89,956.75	92,320.00	2,363.25	2.56%	328,216.95	299,767.14	-28,449.81	-9.49%
	Expense Total:	1,388,539.58	1,385,499.55	-3,040.03	-0.22%	4,522,280.94	4,233,421.88	-288,859.06	-6.82%
	Fund 1 Surplus (Deficit):	857,113.43	837,845.05	19,268.38	2.30%	1,950,364.98	2,165,827.69	-215,462.71	-9.95%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	1,008,753.91	957,407.33	51,346.58	5.36%	3,060,985.17	2,923,673.69	137,311.48	4.70%
2-4450.00	COMMERCIAL SEWER	361,066.19	326,001.17	35,065.02	10.76%	1,077,309.92	962,461.44	114,848.48	11.93%
2-4460.00	INDUSTRIAL SEWER	269,381.03	248,843.00	20,538.03	8.25%	817,336.62	746,196.80	71,139.82	9.53%
2-4470.02	LABOR SALES	3,945.12	325.00	3,620.12	1,113.88%	4,606.96	1,015.00	3,591.96	353.89%
2-4470.03	MACHINE TIME SALES	472.00	800.00	-328.00	-41.00%	1,447.00	2,800.00	-1,353.00	-48.32%
2-4471.05	PENALTY	16,121.52	12,774.49	3,347.03	26.20%	45,967.07	41,449.67	4,517.40	10.90%
2-4472.00	INTEREST INCOME-INVESTMNTS	153,883.47	74,065.87	79,817.60	107.77%	237,769.60	266,807.41	-29,037.81	-10.88%
2-4472.01	INTEREST INCOME-BANK ACCTS	7,968.98	9,400.81	-1,431.83	-15.23%	24,540.26	23,159.61	1,380.65	5.96%
2-4472.98	INTEREST INCOME-BOND FUNDS	3,875.18	4,593.72	-718.54	-15.64%	10,195.71	11,865.69	-1,669.98	-14.07%
2-4474.00	SALE OF ASSETS	400.00	0.00	400.00	0.00%	400.00	822.92	-422.92	-51.39%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	1,800.00	1,800.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	7,380.00	4,225.00	3,155.00	74.67%	24,000.00	17,965.00	6,035.00	33.59%
2-4476.10	ACCESS FEES	1,200.00	49,800.00	-48,600.00	-97.59%	31,500.00	64,200.00	-32,700.00	-50.93%
2-4476.20	IMPACT FEES	42,400.00	272,000.00	-229,600.00	-84.41%	365,200.00	354,200.00	11,000.00	3.11%
2-4482.00	INLAND BILLING REVENUE	5,713.75	5,542.25	171.50	3.09%	17,123.75	16,642.00	481.75	2.89%
2-4485.00	MISCELLANEOUS INCOME	27,102.55	27,872.73	-770.18	-2.76%	71,849.52	70,336.59	1,512.93	2.15%
	Revenue Total:	1,910,263.70	1,994,251.37	-83,987.67	-4.21%	5,792,031.58	5,505,395.82	286,635.76	5.21%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	1,667.15	0.00	-1,667.15	0.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	58.50	58.50	100.00%	58.50	58.50	0.00	0.00%
2-555-5302	JANITORIAL EXPENSE	1,933.89	1,667.15	-266.74	-16.00%	3,759.82	6,668.60	2,908.78	43.62%
2-555-5305	MISCELLANEOUS	148.15	480.67	332.52	69.18%	498.14	1,233.73	735.59	59.62%
2-555-5306	OFFICE SUPPLIES	503.09	0.00	-503.09	0.00%	1,317.17	0.00	-1,317.17	0.00%
2-555-5350	UTILITIES	2,348.19	1,906.94	-441.25	-23.14%	6,887.26	6,706.95	-180.31	-2.69%
2-555-5401	CITY FRANCHISE FEES	57,687.00	54,386.56	-3,300.44	-6.07%	174,474.39	164,112.15	-10,362.24	-6.31%
2-555-5402	CUSTOMER PAYMENT FEES	36,405.11	31,495.26	-4,909.85	-15.59%	62,672.47	53,882.28	-8,790.19	-16.31%
2-555-5580	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	133.05	267.00	133.95	50.17%
2-555-5581	SOFTWARE MAINTENANCE	6,362.77	11,816.64	5,453.87	46.15%	28,444.60	35,064.07	6,619.47	18.88%
2-555-5602	INSURANCE-BLDGS & CONTENTS	222.91	138.68	-84.23	-60.74%	668.73	416.04	-252.69	-60.74%
2-555-5650	ACCOUNTING/AUDIT EXPENSE	14,500.00	0.00	-14,500.00	0.00%	14,500.00	0.00	-14,500.00	0.00%
2-555-5651	ATTORNEY RETAINER FEES	1,910.00	2,747.14	837.14	30.47%	8,943.36	6,377.14	-2,566.22	-40.24%
2-555-5653	LEGAL CLAIMS-MISCELLANOUS	924.44	0.00	-924.44	0.00%	924.44	4,699.13	3,774.69	80.33%
2-555-5800	DEPRECIATION	247,969.00	234,853.00	-13,116.00	-5.58%	730,791.00	656,622.66	-74,168.34	-11.30%
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	40,533.00	0.00	-40,533.00	0.00%
2-555-5850	BAD DEBTS	0.00	0.00	0.00	0.00%	34,000.00	0.00	-34,000.00	0.00%
2-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	0.00	-1,049.00	0.00%	3,147.00	0.00	-3,147.00	0.00%
	Department 555 - GENERAL EXPENSES Total:	385,515.64	339,639.54	-45,876.10	-13.51%	1,113,670.08	936,108.25	-177,561.83	-18.97%

Prior-Year Comparative Income Statement

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	34,267.77	35,083.45	815.68	2.32%	131,866.75	110,272.77	-21,593.98	-19.58%
2-560-5104	APERS-ENGINEERING	6,163.67	5,118.84	-1,044.83	-20.41%	21,360.10	17,877.48	-3,482.62	-19.48%
2-560-5105	HEALTH INSURANCE	0.00	2,477.34	2,477.34	100.00%	6,724.03	7,632.88	908.85	11.91%
2-560-5106	LIFE INSURANCE	74.83	68.02	-6.81	-10.01%	228.27	206.66	-21.61	-10.46%
2-560-5107	DISABILITY INSURANCE	41.31	37.08	-4.23	-11.41%	126.37	112.60	-13.77	-12.23%
2-560-5111	FICA	2,983.81	2,447.58	-536.23	-21.91%	10,337.05	8,547.30	-1,789.75	-20.94%
2-560-5252	TRAINING EXPENSE	110.45	150.00	39.55	26.37%	190.45	150.00	-40.45	-26.97%
2-560-5305	MISCELLANEOUS	0.00	284.38	284.38	100.00%	41.25	990.70	949.45	95.84%
2-560-5306	OFFICE SUPPLIES	0.00	0.00	0.00	0.00%	256.96	691.29	434.33	62.83%
2-560-5307	OUTSIDE SERVICES	488.16	276.80	-211.36	-76.36%	488.16	609.88	121.72	19.96%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	42.80	0.00	-42.80	0.00%
2-560-5350	TELECOM EXPENSE	142.68	0.00	-142.68	0.00%	1,537.85	0.00	-1,537.85	0.00%
2-560-5551	VEHICLE EXPENSE	434.92	258.05	-176.87	-68.54%	2,176.75	831.46	-1,345.29	-161.80%
2-560-5581	SOFTWARE MAINTENANCE	1,333.14	1,338.97	5.83	0.44%	2,293.68	2,573.10	279.42	10.86%
2-560-5601	WORKMANS COMPENSATION	290.95	239.62	-51.33	-21.42%	872.85	479.24	-393.61	-82.13%
2-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	104.01	104.01	100.00%
2-560-5603	INSURANCE-VEHICLES	60.40	36.48	-23.92	-65.57%	181.20	109.44	-71.76	-65.57%
2-560-5800	DEPRECIATION	1,324.00	657.00	-667.00	-101.52%	3,305.00	3,480.66	175.66	5.05%
Department 560 - ENGINEERING Total:		47,716.09	48,508.28	792.19	1.63%	182,029.52	154,669.47	-27,360.05	-17.69%
Department: 565 - FIELD									
2-565-5100	SALARIES FIELD	77,740.51	92,382.49	14,641.98	15.85%	310,024.10	278,645.60	-31,378.50	-11.26%
2-565-5104	APERS-FIELD	14,465.64	13,486.26	-979.38	-7.26%	50,057.92	44,765.13	-5,292.79	-11.82%
2-565-5105	HEALTH INSURANCE	25.58	15,715.39	15,689.81	99.84%	35,377.89	48,418.31	13,040.42	26.93%
2-565-5106	LIFE INSURANCE	437.39	453.47	16.08	3.55%	1,460.27	1,377.77	-82.50	-5.99%
2-565-5107	DISABILITY INSURANCE	235.46	247.21	11.75	4.75%	802.52	750.73	-51.79	-6.90%
2-565-5110	UNIFORMS	3,974.24	1,315.37	-2,658.87	-202.14%	7,675.55	4,095.88	-3,579.67	-87.40%
2-565-5111	FICA	6,817.84	6,333.22	-484.62	-7.65%	26,340.35	20,955.99	-5,384.36	-25.69%
2-565-5251	TRAVEL AND TRAINING	113.05	1,094.96	981.91	89.68%	1,608.69	1,824.96	216.27	11.85%
2-565-5304	SAFETY EQUIPMENT	107.95	400.56	292.61	73.05%	5,024.73	7,741.57	2,716.84	35.09%
2-565-5305	MISCELLANEOUS	100.90	120.41	19.51	16.20%	397.69	754.19	356.50	47.27%
2-565-5306	OFFICE SUPPLIES	470.99	83.63	-387.36	-463.18%	1,116.54	351.70	-764.84	-217.47%
2-565-5307	OUTSIDE SERVICES	726.43	1,602.99	876.56	54.68%	4,362.85	3,008.04	-1,354.81	-45.04%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	52.83	52.83	100.00%	1,162.80	52.83	-1,109.97	-2,101.02%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	86.76	0.00	-86.76	0.00%	241.25	450.00	208.75	46.39%
2-565-5350	UTILITIES	8,029.00	6,621.41	-1,407.59	-21.26%	23,347.16	68,633.27	45,286.11	65.98%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	567.75	567.75	100.00%	528.67	1,749.53	1,220.86	69.78%
2-565-5551	VEHICLE MAINT.	1,381.13	4,516.78	3,135.65	69.42%	10,770.71	14,165.73	3,395.02	23.97%
2-565-5552	FIELD REPAIR AND MAINT.	3,011.71	2,894.84	-116.87	-4.04%	22,758.28	6,886.55	-15,871.73	-230.47%
2-565-5554	CAMERA	5,042.75	163.68	-4,879.07	-2,980.86%	6,152.73	6,107.53	-45.20	-0.74%
2-565-5555	SCADA HAND TOOLS	0.00	29.82	29.82	100.00%	2,498.08	189.97	-2,308.11	-1,214.99%
2-565-5556	FLUSHTRUCKS	5,273.93	233.76	-5,040.17	-2,156.13%	28,655.47	3,102.82	-25,552.65	-823.53%

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-565-5557	EQUIPMENT MAINT.	357.93	209.49	-148.44	-70.86%	1,255.19	711.72	-543.47	-76.36%
2-565-5558	SUPPLIES, HAND TOOLS	1,124.53	360.67	-763.86	-211.79%	5,025.48	2,664.07	-2,361.41	-88.64%
2-565-5559	GAS AND OIL	5,554.21	4,505.05	-1,049.16	-23.29%	17,130.99	13,717.94	-3,413.05	-24.88%
2-565-5560	GENERATOR MAINTENANCE	2,130.82	0.00	-2,130.82	0.00%	2,278.59	0.00	-2,278.59	0.00%
2-565-5561	BUILDING MAINT.	490.21	449.27	-40.94	-9.11%	1,833.04	4,676.22	2,843.18	60.80%
2-565-5563	LIFT STATION MAINT	1,482.73	545.85	-936.88	-171.64%	6,616.85	5,432.12	-1,184.73	-21.81%
2-565-5581	SOFTWARE MAINTENANCE	3,812.50	56.25	-3,756.25	-6,677.78%	19,617.54	6,201.51	-13,416.03	-216.33%
2-565-5601	WORKMANS COMPENSATION	1,860.58	1,695.22	-165.36	-9.75%	5,581.74	3,390.44	-2,191.30	-64.63%
2-565-5602	INSURANCE-BLDGS & CONTENTS	552.07	551.98	-0.09	-0.02%	1,656.21	1,655.94	-0.27	-0.02%
2-565-5603	INSURANCE-VEHICLES	1,480.53	1,519.12	38.59	2.54%	5,375.92	4,082.37	-1,293.55	-31.69%
2-565-5800	DEPRECIATION	35,269.00	22,522.00	-12,747.00	-56.60%	93,060.00	62,544.00	-30,516.00	-48.79%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	1,673.00	0.00	-1,673.00	0.00%	5,019.00	0.00	-5,019.00	0.00%
2-565-5870	INVENTORY WRITE-OFF	4,462.89	0.00	-4,462.89	0.00%	4,462.89	0.00	-4,462.89	0.00%
	Department 565 - FIELD Total:	188,292.26	180,731.73	-7,560.53	-4.18%	709,277.69	619,104.43	-90,173.26	-14.57%
	Department: 570 - OFFICE								
2-570-5100	SALARIES OFFICE	51,488.08	60,631.33	9,143.25	15.08%	196,959.34	188,684.41	-8,274.93	-4.39%
2-570-5104	APERS-OFFICE	9,203.56	8,838.63	-364.93	-4.13%	31,839.76	30,386.92	-1,452.84	-4.78%
2-570-5105	HEALTH INSURANCE	0.00	7,432.01	7,432.01	100.00%	15,129.07	22,898.63	7,769.56	33.93%
2-570-5106	LIFE INSURANCE	224.50	204.06	-20.44	-10.02%	684.80	620.00	-64.80	-10.45%
2-570-5107	DISABILITY INSURANCE	123.92	111.24	-12.68	-11.40%	379.10	337.82	-41.28	-12.22%
2-570-5111	FICA	4,462.06	4,291.23	-170.83	-3.98%	15,432.27	14,741.83	-690.44	-4.68%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	345.52	0.00	-345.52	0.00%
2-570-5252	TRAINING EXPENSE	500.00	0.00	-500.00	0.00%	820.00	0.00	-820.00	0.00%
2-570-5305	MISCELLANEOUS	92.53	313.90	221.37	70.52%	208.36	394.34	185.98	47.16%
2-570-5306	OFFICE SUPPLIES	736.95	919.82	182.87	19.88%	1,153.76	1,882.86	729.10	38.72%
2-570-5307	OUTSIDE SERVICES	29.00	106.33	77.33	72.73%	1,975.23	1,090.65	-884.58	-81.11%
2-570-5308	ASSOC. DUES & EXPENSES	22.00	0.00	-22.00	0.00%	1,523.00	0.00	-1,523.00	0.00%
2-570-5309	POSTAGE/MAILING	13,151.12	8,603.93	-4,547.19	-52.85%	35,800.38	34,573.01	-1,227.37	-3.55%
2-570-5311	PUBLIC RELATIONS	0.00	103.46	103.46	100.00%	0.00	-46.54	-46.54	-100.00%
2-570-5312	ARKANSAS ONE CALL	855.40	893.13	37.73	4.22%	2,579.98	2,920.68	340.70	11.67%
2-570-5320	COMPUTER EXPENSE	0.00	1,039.05	1,039.05	100.00%	0.00	1,694.82	1,694.82	100.00%
2-570-5601	WORKMANS COMPENSATION	40.71	37.73	-2.98	-7.90%	122.13	75.46	-46.67	-61.85%
	Department 570 - OFFICE Total:	80,929.83	93,525.85	12,596.02	13.47%	304,952.70	300,254.89	-4,697.81	-1.56%
	Department: 591 - PCF ADMIN								
2-591-5100	SALARIES PCF	81,894.08	91,759.02	9,864.94	10.75%	312,569.90	292,898.06	-19,671.84	-6.72%
2-591-5104	APERS-RPCF	14,681.85	13,390.09	-1,291.76	-9.65%	50,572.09	47,453.12	-3,118.97	-6.57%
2-591-5105	HEALTH INSURANCE	0.00	14,864.01	14,864.01	100.00%	26,896.10	42,360.23	15,464.13	36.51%
2-591-5106	LIFE INSURANCE	658.14	595.56	-62.58	-10.51%	2,009.58	1,809.23	-200.35	-11.07%
2-591-5110	UNIFORMS	1,685.75	860.84	-824.91	-95.83%	3,415.47	2,438.21	-977.26	-40.08%
2-591-5111	FICA	6,876.73	6,292.13	-584.60	-9.29%	23,676.85	22,381.49	-1,295.36	-5.79%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	720.00	0.00	-720.00	0.00%

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-591-5304	PERSONNEL SAFETY EQUIP.	0.00	0.00	0.00	0.00%	320.00	373.43	53.43	14.31%
2-591-5305	MISCELLANEOUS	100.58	163.08	62.50	38.32%	100.58	445.80	345.22	77.44%
2-591-5306	OFFICE SUPPLIES & POSTAGE	675.03	285.62	-389.41	-136.34%	829.82	699.36	-130.46	-18.65%
2-591-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	0.00	30.00	30.00	100.00%
2-591-5308	PUBLICATIONS AND DUES	30.00	0.00	-30.00	0.00%	10,360.00	11,891.00	1,531.00	12.88%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	216.50	0.00	-216.50	0.00%
2-591-5311	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	430.00	430.00	100.00%
2-591-5350	TELECOM EXPENSE	2,003.43	3,186.48	1,183.05	37.13%	3,768.67	6,970.27	3,201.60	45.93%
2-591-5581	SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00%	5,251.05	0.00	-5,251.05	0.00%
2-591-5583	COMPUTER EXPENSE	0.00	154.46	154.46	100.00%	4,956.00	5,688.38	732.38	12.88%
2-591-5601	WORKMANS COMPENSATION	1,021.36	986.60	-34.76	-3.52%	3,064.08	1,973.20	-1,090.88	-55.28%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,972.06	4,841.31	-130.75	-2.70%	14,916.18	14,523.93	-392.25	-2.70%
2-591-5603	INSURANCE-VEHICLES	152.74	166.94	14.20	8.51%	620.93	500.82	-120.11	-23.98%
2-591-5800	DEPRECIATION-WWTP	245,291.00	232,146.00	-13,145.00	-5.66%	722,728.00	670,125.33	-52,602.67	-7.85%
2-591-9112	2016 BOND INTEREST	14,900.00	19,116.67	4,216.67	22.06%	44,700.00	57,350.01	12,650.01	22.06%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-27,648.72	-27,648.72	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-9,653.58	-9,653.58	0.00	0.00%
2-591-9115	BOND INSURANCE	263.04	263.04	0.00	0.00%	526.08	657.60	131.52	20.00%
2-591-9116	2024 BOND INTEREST	6,492.76	1,524.65	-4,968.11	-325.85%	16,866.48	4,410.41	-12,456.07	-282.42%
	Department 591 - PCF ADMIN Total:	369,264.45	378,162.40	8,897.95	2.35%	1,211,782.06	1,148,107.58	-63,674.48	-5.55%
	Department: 592 - PCF ENVIRONMENTAL								
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	786.48	893.15	106.67	11.94%
2-592-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	3,698.24	1,219.11	-2,479.13	-203.36%
2-592-5307	OUTSIDE SERVICES	847.12	588.09	-259.03	-44.05%	4,239.61	2,863.57	-1,376.04	-48.05%
2-592-5314	PLANT RESEARCH	0.00	70.00	70.00	100.00%	0.00	745.00	745.00	100.00%
2-592-5558	MINOR EQUIPMENT	0.00	43.78	43.78	100.00%	0.00	43.78	43.78	100.00%
2-592-5970	CHEMICALS	3,853.63	2,428.17	-1,425.46	-58.71%	4,078.91	3,666.92	-411.99	-11.24%
	Department 592 - PCF ENVIRONMENTAL Total:	4,700.75	3,130.04	-1,570.71	-50.18%	12,803.24	9,431.53	-3,371.71	-35.75%
	Department: 593 - PCF OPS								
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	97.41	97.41	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	0.00	929.41	929.41	100.00%
2-593-5307	OUTSIDE SERVICES	16,557.53	16,270.01	-287.52	-1.77%	20,117.53	17,920.01	-2,197.52	-12.26%
2-593-5350	UTILITIES	75,843.33	56,145.46	-19,697.87	-35.08%	220,574.62	115,345.92	-105,228.70	-91.23%
2-593-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	3,084.01	204.89	-2,879.12	-1,405.20%
2-593-5970	CHEMICALS	6,475.35	8,310.00	1,834.65	22.08%	40,879.38	25,290.74	-15,588.64	-61.64%
	Department 593 - PCF OPS Total:	98,876.21	80,725.47	-18,150.74	-22.48%	284,655.54	159,788.38	-124,867.16	-78.15%
	Department: 594 - PCF MAINTENANCE								
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	1,150.00	0.00	-1,150.00	0.00%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	36.05	0.00	-36.05	0.00%
2-594-5307	OUTSIDE SERVICES	1,618.51	31,918.77	30,300.26	94.93%	16,244.63	38,592.31	22,347.68	57.91%
2-594-5551	VEHICLE EXPENSE	359.95	0.00	-359.95	0.00%	2,963.64	30.65	-2,932.99	-9,569.30%

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		2025-2026	2024-2025	Sept. Variance		2025-2026	2024-2025	YTD Variance	
		Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-594-5557	EQUIPMENT MAINT.	39,629.37	54,238.56	14,609.19	26.94%	161,120.43	83,245.22	-77,875.21	-93.55%
2-594-5559	SUPPORT EQUIPMENT	0.00	293.56	293.56	100.00%	0.00	446.85	446.85	100.00%
2-594-5560	EQUIPMENT RENTAL	0.00	1,378.50	1,378.50	100.00%	235.29	1,443.38	1,208.09	83.70%
2-594-5561	BLDGS. & GROUNDS MAINT.	3,954.83	1,307.12	-2,647.71	-202.56%	6,128.46	5,384.07	-744.39	-13.83%
2-594-5562	MAINTENANCE SUPPLIES	203.45	876.38	672.93	76.79%	2,263.44	4,408.54	2,145.10	48.66%
	Department 594 - PCF MAINTENANCE Total:	45,766.11	90,012.89	44,246.78	49.16%	190,141.94	133,551.02	-56,590.92	-42.37%
	Department: 595 - PCF SMS DISPOSAL EXPENSE								
2-595-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	415.00	450.00	35.00	7.78%
2-595-5561	WEED CONTROL	0.00	0.00	0.00	0.00%	142.32	0.00	-142.32	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	86,889.71	50,517.99	-36,371.72	-72.00%	165,277.32	99,179.02	-66,098.30	-66.65%
2-595-5981	SLUDGE DISPOSAL REVENUE	-6,737.33	-2,972.55	3,764.78	126.65%	-13,897.11	-8,492.75	5,404.36	63.63%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	80,152.38	47,545.44	-32,606.94	-68.58%	151,937.53	91,136.27	-60,801.26	-66.71%
	Expense Total:	1,301,213.72	1,261,981.64	-39,232.08	-3.11%	4,161,250.30	3,552,151.82	-609,098.48	-17.15%
	Fund 2 Surplus (Deficit):	609,049.98	732,269.73	-123,219.75	-16.83%	1,630,781.28	1,953,244.00	-322,462.72	-16.51%
	Total Surplus (Deficit):	1,466,163.41	1,570,114.78	-103,951.37	-6.62%	3,581,146.26	4,119,071.69	-537,925.43	-13.06%

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Group Summary

Departmen...	2025-2026 Sept. Activity	2024-2025 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	2,245,653.01	2,223,344.60	22,308.41	1.00%	6,472,645.92	6,399,249.57	73,396.35	1.15%
Revenue Total:	2,245,653.01	2,223,344.60	22,308.41	1.00%	6,472,645.92	6,399,249.57	73,396.35	1.15%
Expense								
555 - GENERAL EXPENSES	1,051,922.33	998,259.80	-53,662.53	-5.38%	3,287,195.63	3,039,108.09	-248,087.54	-8.16%
560 - ENGINEERING	47,244.00	56,481.12	9,237.12	16.35%	182,651.08	176,408.58	-6,242.50	-3.54%
565 - FIELD	199,416.50	238,438.63	39,022.13	16.37%	724,217.28	718,138.07	-6,079.21	-0.85%
570 - OFFICE	89,956.75	92,320.00	2,363.25	2.56%	328,216.95	299,767.14	-28,449.81	-9.49%
Expense Total:	1,388,539.58	1,385,499.55	-3,040.03	-0.22%	4,522,280.94	4,233,421.88	-288,859.06	-6.82%
Fund 1 Surplus (Deficit):	857,113.43	837,845.05	19,268.38	2.30%	1,950,364.98	2,165,827.69	-215,462.71	-9.95%

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Department...								
	2025-2026 Sept. Activity	2024-2025 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,910,263.70	1,994,251.37	-83,987.67	-4.21%	5,792,031.58	5,505,395.82	286,635.76	5.21%
Revenue Total:	1,910,263.70	1,994,251.37	-83,987.67	-4.21%	5,792,031.58	5,505,395.82	286,635.76	5.21%
Expense								
555 - GENERAL EXPENSES	385,515.64	339,639.54	-45,876.10	-13.51%	1,113,670.08	936,108.25	-177,561.83	-18.97%
560 - ENGINEERING	47,716.09	48,508.28	792.19	1.63%	182,029.52	154,669.47	-27,360.05	-17.69%
565 - FIELD	188,292.26	180,731.73	-7,560.53	-4.18%	709,277.69	619,104.43	-90,173.26	-14.57%
570 - OFFICE	80,929.83	93,525.85	12,596.02	13.47%	304,952.70	300,254.89	-4,697.81	-1.56%
591 - PCF ADMIN	369,264.45	378,162.40	8,897.95	2.35%	1,211,782.06	1,148,107.58	-63,674.48	-5.55%
592 - PCF ENVIRONMENTAL	4,700.75	3,130.04	-1,570.71	-50.18%	12,803.24	9,431.53	-3,371.71	-35.75%
593 - PCF OPS	98,876.21	80,725.47	-18,150.74	-22.48%	284,655.54	159,788.38	-124,867.16	-78.15%
594 - PCF MAINTENANCE	45,766.11	90,012.89	44,246.78	49.16%	190,141.94	133,551.02	-56,590.92	-42.37%
595 - PCF SMS DISPOSAL EXPENSE	80,152.38	47,545.44	-32,606.94	-68.58%	151,937.53	91,136.27	-60,801.26	-66.71%
Expense Total:	1,301,213.72	1,261,981.64	-39,232.08	-3.11%	4,161,250.30	3,552,151.82	-609,098.48	-17.15%
Fund 2 Surplus (Deficit):	609,049.98	732,269.73	-123,219.75	-16.83%	1,630,781.28	1,953,244.00	-322,462.72	-16.51%
Total Surplus (Deficit):	1,466,163.41	1,570,114.78	-103,951.37	-6.62%	3,581,146.26	4,119,071.69	-537,925.43	-13.06%

Prior-Year Comparative Income Statement

For the Period Ending 09/30/2025

Fund Summary

Fund	2025-2026		2024-2025		Sept. Variance		YTD Variance	
	Sept. Activity	Sept. Activity	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	Favorable / (Unfavorable)	Variance %
1 - WATER	857,113.43	837,845.05	19,268.38	2.30%	1,950,364.98	2,165,827.69	-215,462.71	-9.95%
2 - SEWER	609,049.98	732,269.73	-123,219.75	-16.83%	1,630,781.28	1,953,244.00	-322,462.72	-16.51%
Total Surplus (Deficit):	1,466,163.41	1,570,114.78	-103,951.37	-6.62%	3,581,146.26	4,119,071.69	-537,925.43	-13.06%



Table with 5 columns: Account, Name, Current Year Balance, Prior Year Balance, Variance Favorable / (Unfavorable). Rows include GLCategory: 010 - CASH-DEMAND DEPOSITS, GLCategory: 020 - INVESTMENTS, GLCategory: 030 - ACCOUNTS RECEIVABLE, GLCategory: 035 - DUE FROM OTHER FUNDS, GLCategory: 040 - OTHER CURRENT ASSETS, and GLCategory: 050 - RESTRICTED FUNDS.

Balance Sheet

As Of 09/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0502.00	ACCESS/IMPACT FEES-SIMMONS	478,100.65	1,130,852.23	-652,751.58
1-0512.14	REGIONS BANK - DEBT - 2012	831,298.68	788,244.82	43,053.86
1-0516.14	REGIONS BANK - DEBT - 2016	453,706.86	428,355.14	25,351.72
Total GLCategory 050 - RESTRICTED FUNDS:		3,633,529.39	2,830,974.02	802,555.37
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	903,836.90	924,467.16	-20,630.26
Total GLCategory 060 - INVENTORY:		903,836.90	924,467.16	-20,630.26
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	716,086.29	661,532.97	54,553.32
1-0800.01	VEHICLES	1,386,916.80	1,044,603.89	342,312.91
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
1-0800.03	FIELD EQUIPMENT	1,017,473.26	986,760.52	30,712.74
1-0800.04	COMMUNICATION EQUIPMENT	33,931.97	33,931.97	0.00
1-0800.05	PUMPING EQUIPMENT	106,334.58	106,334.58	0.00
1-0800.08	WATER METERS	5,926,648.50	5,453,627.57	473,020.93
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,355,185.87	13,510,750.00	-155,564.13
1-0800.11	MAIN LINE	66,277,389.49	61,354,793.69	4,922,595.80
1-0800.13	STRUCTURES & PARKING LOT	1,769,967.81	1,764,481.50	5,486.31
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	462,045.70	462,045.70	0.00
1-0800.20	CONTRIBUTED MAIN LINE	70,196,356.86	66,891,346.97	3,305,009.89
1-0800.25	CONSTRUCTION IN PROGRESS	3,408,462.32	5,341,222.66	-1,932,760.34
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-535,924.42	-484,634.49	-51,289.93
1-0800.51	ACCM DEPR-VEHICLES	-661,905.28	-514,839.35	-147,065.93
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,425.13	-47,220.73	-204.40
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-729,444.92	-685,724.27	-43,720.65
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-32,879.13	-30,493.66	-2,385.47
1-0800.55	ACCM DEPR-PUMPING EQUIP	-77,952.89	-70,468.95	-7,483.94
1-0800.58	ACCM DEPR-WATER METERS	-1,232,858.74	-1,402,572.71	169,713.97
1-0800.59	ACCM DEPR-WATER SERVICE	-1,365,719.23	-1,357,756.45	-7,962.78
1-0800.60	ACCM DEPR-WATER TOWERS	-6,040,326.95	-5,842,570.86	-197,756.09
1-0800.61	ACCM DEPR-MAINLINE	-23,645,626.12	-22,398,465.86	-1,247,160.26
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,443,449.71	-1,378,846.22	-64,603.49
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-16,139,974.82	-14,747,104.45	-1,392,870.37
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		114,403,819.54	110,351,241.45	4,052,578.09
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
1-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-754,625.00	-551,960.00	-202,665.00
Total GLCategory 081 - INTANGIBLE ASSETS:		380,307.00	582,972.00	-202,665.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	885,776.02	1,026,394.04	-140,618.02
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		885,776.02	1,026,394.04	-140,618.02
Total ** ASSETS & DEFERRED OUTFLOWS**:		155,919,662.50	148,375,488.99	7,544,173.51
Total Assets:		155,919,662.50	148,375,488.99	7,544,173.51

Liability

**** LIABILITIES & DEFERRED INFLOWS ****

GLCategory: 100 - ACCOUNTS PAYABLE

1-1100.00	ACCOUNTS PAYABLE-TRADE	1,706,975.30	2,599,475.17	892,499.87
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	471,904.59	446,527.10	-25,377.49
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	5,000.00	5,000.00	0.00
1-1100.20	FEDERAL INC TAX WITHHELD	-15.47	0.00	15.47
1-1100.21	FICA W/HELD	-20.72	0.00	20.72
1-1100.30	STATE INC TAX WITHHELD	5,861.72	5,641.60	-220.12
1-1100.51	SALES/USE TAX PAYABLE	123,445.90	132,857.07	9,411.17
1-1109.01	MISC PAYROLL DEDUCTIONS	-288.31	-100.80	187.51

Balance Sheet

As Of 09/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	1,063.72	32.01	-1,031.71
Total GLCategory 100 - ACCOUNTS PAYABLE:		2,313,926.73	3,189,432.15	875,505.42
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	72,396.21	55,809.84	-16,586.37
1-1200.65	ACCRUED VAC/SICK LEAVE	423,947.00	409,618.89	-14,328.11
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	9,146.46	9,146.46
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
1-1200.82	ROU SUBSCRIPTION LIABILITY	199,787.50	292,960.00	93,172.50
1-1258.12	2012 BOND PREMIUM	9,765.09	12,156.81	2,391.72
1-1258.16	2016 BOND PREMIUM	293,348.19	323,375.98	30,027.79
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-197,748.71	-246,177.35	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-76,867.07	-84,735.45	-7,868.38
1-1279.16	2016 PREPAID BOND INSURANCE	-8,812.74	-9,714.94	-902.20
1-1280.12	LONG-TERM BONDS - 2012	4,445,000.00	5,250,000.00	805,000.00
1-1280.16	LONG-TERM BONDS - 2016	10,765,000.00	11,175,000.00	410,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		15,925,815.47	17,216,958.79	1,291,143.32
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,486,941.00	1,403,816.00	-83,125.00
1-1300.01	ACCESS/IMPACT FEES	37,775.00	164,050.00	126,275.00
1-1300.02	ARO DEPOSITS-UB	58,110.00	106,460.00	48,350.00
Total GLCategory 130 - OTHER LIABILITIES:		1,582,826.00	1,674,326.00	91,500.00
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	4,399,780.75	2,305,690.80	-2,094,089.95
Total GLCategory 135 - DUE TO OTHER FUNDS:		4,399,780.75	2,305,690.80	-2,094,089.95
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	2,309,815.73	2,364,515.74	54,700.01
1-1400.14	DEFERRED INFLOWS/PENSIONS	94,437.93	12,989.82	-81,448.11
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		2,404,253.66	2,377,505.56	-26,748.10
Total ** LIABILITIES & DEFERRED INFLOWS **:		26,626,602.61	26,763,913.30	137,310.69
Total Liability:		26,626,602.61	26,763,913.30	137,310.69
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	73,060,800.18	73,839,078.31	-778,278.13
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	22,995,118.33	14,319,893.29	8,675,225.04
Total GLCategory 200 - FUND BALANCE:		127,342,694.91	119,445,748.00	7,896,946.91
Total ** EQUITY **:		127,342,694.91	119,445,748.00	7,896,946.91
Total Beginning Equity:		127,342,694.91	119,445,748.00	7,896,946.91
Total Revenue		6,472,645.92	6,399,249.57	73,396.35
Total Expense		4,522,280.94	4,233,421.88	-288,859.06
Revenues Over/(Under) Expenses		1,950,364.98	2,165,827.69	-215,462.71
Total Equity and Current Surplus (Deficit):		129,293,059.89	121,611,575.69	7,681,484.20
Total Liabilities, Equity and Current Surplus (Deficit):		155,919,662.50	148,375,488.99	7,544,173.51

Balance Sheet

As Of 09/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER				
Assets				
** ASSETS & DEFERRED OUTFLOWS**				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
2-0100.00	PETTY CASH	150.00	150.00	0.00
2-0111.09	SAVINGS-O & M MONEY FUND	2,992,658.68	3,400,574.59	-407,915.91
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	2,992,808.68	3,400,724.59	-407,915.91
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	2,071,136.12	0.00	2,071,136.12
2-0215.01	INVESTMENT-O&M	2,056,916.28	703,749.02	1,353,167.26
2-0215.02	INVESTMENT-O&M	2,594,344.77	1,636,745.03	957,599.74
2-0215.03	INVESTMENT-O&M	5,113,392.57	0.00	5,113,392.57
2-0215.04	INVESTMENT-O&M	3,045,181.26	2,039,706.83	1,005,474.43
2-0215.05	INVESTMENT-O&M	3,042,234.03	1,118,746.93	1,923,487.10
2-0215.06	INVESTMENT-O&M	2,601,760.13	0.00	2,601,760.13
2-0215.09	INVESTMENT-O&M	0.00	568,538.09	-568,538.09
2-0215.10	INVESTMENT-O&M	0.00	2,039,706.84	-2,039,706.84
2-0215.11	INVESTMENT-O&M	0.00	1,135,853.94	-1,135,853.94
2-0215.13	INVESTMENT-O&M	0.00	1,132,489.19	-1,132,489.19
2-0215.16	INVESTMENT-O&M	0.00	1,111,404.35	-1,111,404.35
2-0215.18	INVESTMENT-O&M	0.00	1,101,031.15	-1,101,031.15
2-0215.23	INVESTMENT-O&M	0.00	847,542.89	-847,542.89
2-0215.30	INVESTMENT-O&M	0.00	2,039,706.81	-2,039,706.81
2-0215.33	INVESTMENT-O&M	0.00	791,010.34	-791,010.34
2-0215.34	INVESTMENT-O&M	2,038,899.10	2,050,573.76	-11,674.66
	Total GLCategory 020 - INVESTMENTS:	22,563,864.26	18,316,805.17	4,247,059.09
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,801,077.16	1,644,945.85	156,131.31
2-0300.05	ACCTS REC-OTHER	179,898.25	461,480.18	-281,581.93
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	0.00	6,891.70	-6,891.70
2-0300.15	ACCTS REC-UNBILLED REVENUE	843,800.00	816,000.00	27,800.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-332,841.76	-250,029.99	-82,811.77
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	2,491,933.65	2,679,287.74	-187,354.09
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	4,399,780.75	2,305,690.80	2,094,089.95
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	4,399,780.75	2,305,690.80	2,094,089.95
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.01	PREPAID PROFESSIONAL FEES	0.00	7,266.25	-7,266.25
2-0400.05	PREPAID-WORKMANS COMP	9,641.28	11,836.95	-2,195.67
2-0400.10	PREPAID-INSURANCE	48,697.56	32,384.28	16,313.28
2-0400.15	PREPAID-MAINT CONTRACT	97,460.45	100,252.78	-2,792.33
	Total GLCategory 040 - OTHER CURRENT ASSETS:	155,799.29	151,740.26	4,059.03
GLCategory: 050 - RESTRICTED FUNDS				
2-0501.00	DEPRECIATION MONEY FUND	259,891.14	459,787.68	-199,896.54
2-0502.00	ACCESS/IMPACT FEES-SIMMONS	745,286.83	1,766,394.58	-1,021,107.75
2-0516.14	REGIONS BANK - DEBT - 2016	1,309,480.51	1,230,380.50	79,100.01
2-0524.14	ADFA - DEBT - 2024	1,261.34	689.45	571.89
	Total GLCategory 050 - RESTRICTED FUNDS:	2,315,919.82	3,457,252.21	-1,141,332.39
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	130,128.44	136,988.37	-6,859.93
	Total GLCategory 060 - INVENTORY:	130,128.44	136,988.37	-6,859.93
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	706,654.20	647,645.04	59,009.16
2-0800.01	VEHICLES	2,563,239.41	2,070,247.55	492,991.86
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
2-0800.03	FIELD EQUIPMENT	1,861,237.29	1,677,439.56	183,797.73
2-0800.04	COMMUNICATION EQUIPMENT	73,504.03	61,038.37	12,465.66

Balance Sheet

As Of 09/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.08	WATER METERS	4,045,822.15	4,837,394.37	-791,572.22
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,153,541.06	2,132,761.75	20,779.31
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	56,320,940.85	50,805,256.58	5,515,684.27
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,901,103.87	71,667,100.69	234,003.18
2-0800.19	SEWER REHAB.	19,618,546.64	10,185,468.01	9,433,078.63
2-0800.20	CONTRIBUTED SEWER SYSTEM	57,988,854.49	56,575,198.28	1,413,656.21
2-0800.25	CONSTRUCTION IN PROGRESS	13,594,390.35	17,319,206.11	-3,724,815.76
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-522,910.72	-478,293.66	-44,617.06
2-0800.51	ACCM DEPR-VEHICLES	-1,360,300.55	-1,440,971.27	80,670.72
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-54,340.89	-53,228.33	-1,112.56
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,298,575.46	-1,194,172.25	-104,403.21
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-62,011.08	-60,262.43	-1,748.65
2-0800.58	ACCM DEPR-WATER METERS	-1,169,378.33	-1,372,439.29	203,060.96
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,604,910.76	-1,518,691.44	-86,219.32
2-0800.66	ACCM DEPR-SEWER SYSTEM	-22,305,586.10	-21,227,554.19	-1,078,031.91
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,185.20	-1.18
2-0800.70	ACCM DEPR-POLL. CONTROL	-38,013,502.66	-35,065,556.60	-2,947,946.06
2-0800.71	ACCM DEPR-SEWER REHAB	-1,806,133.23	-1,558,307.04	-247,826.19
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-14,611,789.10	-13,451,283.06	-1,160,506.04
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		149,878,260.07	142,417,862.54	7,460,397.53
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.01	SOFTWARE PERPETUAL LICENSE	60,230.00	60,230.00	0.00
2-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
2-0810.51	ACCM AMORT-SOFTWARE PERPETUAL LIC	-45,173.00	-15,059.00	-30,114.00
2-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-754,625.00	-551,960.00	-202,665.00
Total GLCategory 081 - INTANGIBLE ASSETS:		395,364.00	628,143.00	-232,779.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,327,501.99	1,565,814.54	-238,312.55
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		1,327,501.99	1,565,814.54	-238,312.55
Total ** ASSETS & DEFERRED OUTFLOWS**:		186,651,360.95	175,060,309.22	11,591,051.73
Total Assets:		186,651,360.95	175,060,309.22	11,591,051.73

Liability

**** LIABILITIES & DEFERRED INFLOWS ****

GLCategory: 100 - ACCOUNTS PAYABLE

2-1100.00	ACCOUNTS PAYABLE-TRADE	1,155.00	0.00	-1,155.00
2-1100.20	FEDERAL INC TAX WITHHELD	0.00	-584.97	-584.97
2-1100.21	FICA W/HELD	0.00	-1,401.44	-1,401.44
2-1100.30	STATE INC TAX WITHHELD	8,300.92	7,712.01	-588.91
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,861.97	-1,750.09	111.88
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	110.56	73.27	-37.29
Total GLCategory 100 - ACCOUNTS PAYABLE:		7,704.51	4,048.78	-3,655.73

GLCategory: 120 - ACCRUED LIABILITIES

2-1200.60	WAGES PAYABLE	100,674.68	79,301.64	-21,373.04
2-1200.65	ACCRUED VAC/SICK LEAVE	469,006.00	520,103.47	51,097.47
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	30,392.79	30,392.79
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
2-1200.82	ROU SUBSCRIPTION LIABILITY	199,787.50	292,960.00	93,172.50
2-1258.16	2016 BOND PREMIUM	396,298.38	506,893.32	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	138,367.00	176,981.36	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-5,522.85	-6,969.57	-1,446.72
2-1280.16	LONG-TERM BONDS - 2016	4,470,000.00	5,735,000.00	1,265,000.00
2-1280.24	LONG-TERM BONDS - 2024	6,205,801.80	3,055,554.94	-3,150,246.86
Total GLCategory 120 - ACCRUED LIABILITIES:		11,974,412.51	10,419,736.40	-1,554,676.11

Balance Sheet

As Of 09/30/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	0.00	189.30	189.30
2-1300.01	ACCESS/IMPACT FEES	50,980.00	325,995.00	275,015.00
2-1300.02	ARO DEPOSITS-UB	650.00	4,200.00	3,550.00
	Total GLCategory 130 - OTHER LIABILITIES:	51,630.00	330,384.30	278,754.30
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	4,542,577.62	3,290,037.78	-1,252,539.84
	Total GLCategory 135 - DUE TO OTHER FUNDS:	4,542,577.62	3,290,037.78	-1,252,539.84
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	3,605,829.27	3,719,962.26	114,132.99
2-1400.14	DEFERRED INFLOWS/PENSION	147,426.07	20,436.18	-126,989.89
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	3,753,255.34	3,740,398.44	-12,856.90
	Total ** LIABILITIES & DEFERRED INFLOWS **:	20,329,579.98	17,784,605.70	-2,544,974.28
	Total Liability:	20,329,579.98	17,784,605.70	-2,544,974.28
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	62,714,664.60	63,577,845.23	-863,180.63
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	29,523,513.49	19,291,792.69	10,231,720.80
	Total GLCategory 200 - FUND BALANCE:	164,690,999.69	155,322,459.52	9,368,540.17
	Total ** EQUITY **:	164,690,999.69	155,322,459.52	9,368,540.17
	Total Beginning Equity:	164,690,999.69	155,322,459.52	9,368,540.17
Total Revenue		5,792,031.58	5,505,395.82	286,635.76
Total Expense		4,161,250.30	3,552,151.82	-609,098.48
Revenues Over/(Under) Expenses		1,630,781.28	1,953,244.00	-322,462.72
	Total Equity and Current Surplus (Deficit):	166,321,780.97	157,275,703.52	9,046,077.45
	Total Liabilities, Equity and Current Surplus (Deficit):	186,651,360.95	175,060,309.22	11,591,051.73

**WATER CASH RECEIPTS
SEP 2025**

CASH RECEIPTS	\$1,998,154.97
ACCTS RECEIVABLE OTHER	\$62,817.23
METER DEPOSITS	\$4,745.50
SERVICE CHG/PENALTIES	\$45,741.50
FEES	\$6,850.76
MISCELLANEOUS	\$20,746.46
UNAPPLIED CREDITS	\$2,334.08
TRASH	\$421,936.26
DEPRECIATION	\$105,043.20
TOTAL	<u><u>\$2,668,369.96</u></u>

REVENUE BILLED SEP 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$848,425.77	28,756	142,979,400
RESIDENTIAL IRRIG	\$308,082.61	5,732	58,769,700
COMMERCIAL	\$609,362.23	3,357	132,567,100
INDUSTRIAL	\$186,168.12	47	50,939,900
HYDRANTS	\$1,189.12		
FIRE LINES	\$12,080.00		
ARO	\$60,719.83		1,399,603
PENALTY	\$30,937.80		
SERVICE CHARGE	\$19,840.00		
NEW CUSTOMER FEES	\$6,625.00		
TOTAL	<u><u>\$2,083,430.48</u></u>	<u><u>37,892</u></u>	<u><u>386,655,703</u></u>

REVENUE BILLED SEP 2024

RESIDENTIAL	\$808,608.65	27,958	141,819,900
RESIDENTIAL IRRIG	\$334,072.10	5,433	67,224,800
COMMERCIAL	\$575,476.73	3,237	129,425,800
INDUSTRIAL	\$172,035.47	48	48,618,300
HYDRANTS	\$1,218.58		
FIRE LINES	\$11,440.00		
ARO	\$156,010.97		1,133,152
PENALTY	\$23,018.63		
SERVICE CHARGE	\$13,660.00		
NEW CUSTOMER FEES	\$3,775.00		
TOTAL	<u><u>\$2,099,316</u></u>	<u><u>36,676</u></u>	<u><u>388,221,952</u></u>

INCREASE (DECREASE)	-\$15,885.65	1,216	-1,566,249
CHANGE FROM 2024	-0.8%	3.3%	-0.4%

RES/COM/IND INCR (DECR)	\$61,845.78
CHANGE FROM 2024	3.3%

PURCHASE FROM BEAVER WATER DISTRICT		
SEP 2025	\$622,692.90	372,870,000
SEP 2024	\$615,180.72	399,468,000

CITY OF ROGERS METERED CONSUMPTION	
SEP 2025	6,675,000
SEP 2024	5,709,600

**SEWER CASH RECEIPTS
SEP 2025**

CASH RECEIPTS	\$1,533,157.08
ACCTS RECEIVABLE OTHER	\$29,656.88
SERVICE CHG/PENALTIES	\$37,332.04
FEEs	\$7,663.99
MISCELLANEOUS	\$14,895.92
DEPRECIATION	\$80,692.48
	<u>\$1,703,398.39</u>

O&M	\$1,622,705.91
DEPRECIATION	\$80,692.48
	<u>\$1,703,398.39</u>

REVENUE BILLED SEP 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$1,012,027.46	24,686	108,552,900
COMMERCIAL	\$362,884.37	2,186	59,453,700
INDUSTRIAL	\$269,052.60	33	47,081,300
ARO	\$56,564.98		
PENALTY/SURCHARGES	\$36,209.40		
NEW CUSTOMER FEES	\$7,380.00		
TOTAL	<u>\$1,744,118.81</u>	<u>26,905</u>	<u>215,087,900</u>

REVENUE BILLED SEP 2024			
RESIDENTIAL	\$960,991.05	23,888	105,750,500
COMMERCIAL	\$336,548.13	2,108	57,316,600
INDUSTRIAL	\$248,498.88	33	44,814,200
ARO	\$230,302.55		
PENALTY/SURCHARGES	\$36,479.66		
NEW CUSTOMER FEES	\$4,225.00		
TOTAL	<u>\$1,817,045.27</u>	<u>26,029</u>	<u>207,881,300</u>

INCREASE (DECREASE)	-\$72,926.46	876	7,206,600
CHANGE FROM 2024	-4.0%	3.4%	3.5%

RES/COM/IND INCR (DECR)	\$97,926.37
CHANGE FROM 2024	6.3%

**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
Sep 30, 2025**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	SEP 2024			Variance
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreciation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
WATER											
Petty Cash	\$ 1,625					\$ -	\$ 1,625	\$ 1,625	-	\$ 1,625	\$ -
Checking-AP Payroll	54,477					-	54,477	96,107	-	96,107	(41,630)
Checking-CC Acct at FNB	1,227,646					-	1,227,646	1,463,912	-	1,463,912	(236,266)
Savings-Utility Money Fund	10,052,840					-	10,052,840	6,236,843	-	6,236,843	3,815,997
Savings-Depr Money Fund	-				311,104	311,104	311,104	-	375,257	375,257	(64,153)
Savings-O&M Money Fund	796,712					-	796,712	1,298,142	-	1,298,142	(501,430)
Access/Impact Fees-Simmons	-			478,101		478,101	478,101	-	1,130,852	1,130,852	(652,752)
Investments-CD's	15,448,247	-				-	15,448,247	12,470,694	3,995,627	16,867,097	(1,418,850)
Checking-Meter Deposits	-	1,559,319				1,559,319	1,559,319	-	108,265	108,265	1,451,054
Regions Bank-2012 Bonds	-		831,299			831,299	831,299	-	788,245	788,245	43,054
Regions Bank-2016 Bonds	-		453,707			453,707	453,707	-	428,355	428,355	25,352
TOTAL WATER	\$ 27,581,547	\$ 1,559,319	\$ 1,285,006	\$ 478,101	\$ 311,104	\$ 3,633,529	\$ 31,215,076	\$ 21,567,322	\$ 6,826,601	\$ 28,794,699	2,420,377
Minimum Reserves	38.8% 10,704,000	1,486,941	-	-	-	1,486,941	12,190,941			14,459,000	
Total Above Minimums	61.2% \$ 16,877,547	\$ 72,378	\$ 1,285,006	\$ 478,101	\$ 311,104	\$ 2,146,588	\$ 19,024,135			\$ 14,335,699	
SEWER											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150	-	\$ 150	\$ -
Savings-Depr Money Fund	-				259,891	259,891	259,891	-	459,788	459,788	(199,897)
Savings-O&M Money Fund	2,992,659					-	2,992,659	3,400,575	-	3,400,575	(407,916)
Access/Impact Fees-Simmons	-			745,287		745,287	745,287	-	1,766,395	1,766,395	(1,021,108)
Investments-CD's	22,563,864					-	22,563,864	18,316,805	-	18,316,805	4,247,059
ADFA-2024 Bond	-		1,261			1,261	1,261	-	689	689	572
Regions Bank-2016 Bonds	-		1,309,481			1,309,481	1,309,481	-	1,230,381	1,230,381	79,100
TOTAL SEWER	\$ 25,556,673	\$ -	\$ 1,310,742	\$ 745,287	\$ 259,891	\$ 2,315,920	\$ 27,872,593	\$ 21,717,530	\$ 3,457,252	\$ 25,174,782	2,697,811
Minimum Reserves	35.4% 9,049,000	-	-	-	-	-	9,049,000			14,856,000	
Total Above Minimums	64.6% \$ 16,507,673	\$ -	\$ 1,310,742	\$ 745,287	\$ 259,891	\$ 2,315,920	\$ 18,823,593			\$ 10,318,782	
GRAND TOTAL	\$ 53,138,220	\$ 1,559,319	\$ 2,595,747	\$ 1,223,387	\$ 570,995	\$ 5,949,449	\$ 59,087,669	\$ 43,284,852	\$ 10,283,853	\$ 53,969,481	5,118,188

PURCHASED WATER UNACCOUNTED FOR

MONTH YEAR	RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	HYDRANT MTR RENTAL GALLONS	WATER LINE BREAK GALLONS	ARO BILLED METERED	MISC USAGE	TOTAL GALLONS	PURCHASED GALLONS	% LOST	LAST 12 MOS TOTAL GALLONS	LAST 12 MOS PURCHASED GALLONS	AVG MONTH LOST WATER PRIOR 12 MOS
JAN 24	116,217,000	64,979,000	33,232,600	500,271	-	-	7,845,306	222,774,177	265,202,000	16.0%	3,450,831,177	3,690,444,000	6.5%
FEB 24	117,608,300	64,550,300	38,330,500	492,700	-	-	21,057,238	242,039,038	253,852,000	4.7%	3,497,035,356	3,721,427,000	6.0%
MAR 24	107,024,300	62,885,400	36,846,000	640,083	-	-	3,046,692	210,442,475	253,914,000	17.1%	3,503,569,381	3,733,440,000	6.2%
APR 24	113,131,500	66,234,200	38,407,800	689,284	-	-	129,840,967	348,303,751	390,741,000	10.9%	3,545,175,668	3,864,743,000	8.3%
MAY 24	132,395,000	79,982,400	43,964,900	574,502	-	-	17,695,538	274,612,340	306,419,000	10.4%	3,561,349,788	3,855,464,000	7.6%
JUN 24	148,663,800	90,623,000	42,969,400	1,406,241	10,638	-	43,828,463	327,501,542	377,680,000	13.3%	3,583,585,237	3,855,979,000	7.1%
JUL 24	201,253,400	109,681,900	44,135,700	1,529,851	6,100	-	4,978,662	361,585,613	423,060,000	14.5%	3,589,549,903	3,853,265,000	6.8%
AUG 24	228,632,200	129,692,300	51,600,400	1,605,883	-	-	5,898,017	417,428,800	440,245,000	5.2%	3,609,558,216	3,869,902,000	6.7%
SEP 24	209,044,700	129,425,800	48,618,300	1,133,152	-	-	7,342,925	395,564,877	399,468,000	1.0%	3,606,104,753	3,907,919,000	7.7%
OCT 24	197,815,900	119,097,600	45,702,800	2,457,300	-	247,291	28,067,472	393,388,363	397,489,000	1.0%	3,682,963,175	3,994,166,000	7.8%
NOV 24	162,492,500	105,504,300	42,202,000	547,300	-	65,619	26,673,538	337,485,257	275,320,000	-22.6%	3,756,470,194	4,025,699,000	6.7%
DEC 24	119,405,800	69,036,700	42,210,800	336,349	267,373	32,708	21,824,320	253,114,050	260,357,000	2.8%	3,784,240,284	4,043,747,000	6.4%
JAN 25	117,819,600	67,362,300	40,581,200	181,500	59,208	28,730	4,620,047	230,652,585	267,010,000	13.6%	3,792,118,692	4,045,555,000	6.3%
FEB 25	116,310,100	68,405,000	37,112,900	267,940	47,325	166,875	6,920,646	229,230,786	237,446,000	3.5%	3,779,310,440	4,029,149,000	6.2%
MAR 25	109,893,700	66,300,200	39,158,600	376,600	-	219,309	6,442,733	222,391,142	262,923,000	15.4%	3,791,259,107	4,038,158,000	6.1%
APR 25	114,462,200	73,926,000	40,400,000	566,200	-	93,562	3,001,061	232,449,023	271,156,000	14.3%	3,675,404,379	3,918,573,000	6.2%
MAY 25	134,734,000	80,683,600	41,017,700	1,228,500	-	184,697	3,781,490	261,629,987	313,137,000	16.4%	3,662,422,026	3,925,291,000	6.7%
JUN 25	142,575,258	93,588,500	44,843,500	638,000	7,322	71,634	3,279,400	285,003,614	336,821,000	15.4%	3,619,924,098	3,884,432,000	6.8%
JUL 25	173,091,502	106,414,000	46,920,700	928,203	1,500	215,602	2,826,779	330,398,286	410,296,000	19.5%	3,588,736,771	3,871,668,000	7.3%
AUG 25	221,702,400	129,986,500	54,894,300	714,800	85,102	34,509	1,684,329	409,101,940	436,931,000	6.4%	3,580,409,911	3,868,354,000	7.4%
SEP 25	201,749,100	132,567,100	50,939,900	1,348,000	-	51,603	1,401,366	388,057,069	372,870,000	-4.1%	3,572,902,103	3,841,756,000	7.0%
OCT 25	-	-	-	-	-	-	-	-	-	-	-	-	-
NOV 25	-	-	-	-	-	-	-	-	-	-	-	-	-
DEC 25	-	-	-	-	-	-	-	-	-	-	-	-	-

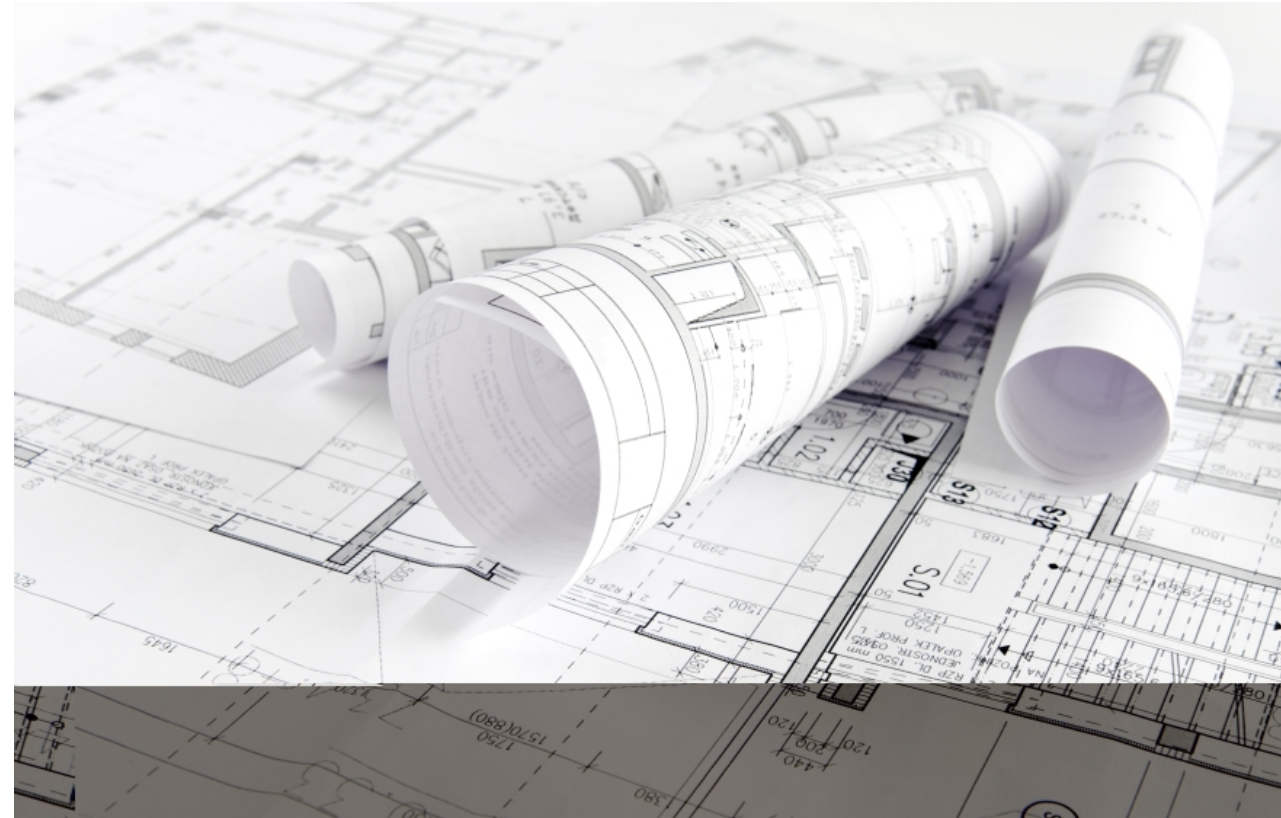
ANNUAL TOTALS

1996	1,033,147,700	378,946,600	646,243,600	-	-	-	40,833,456	2,099,171,356	2,374,167,000	11.6%	-	-	-
1997	1,017,742,400	335,996,200	695,610,300	-	-	-	68,958,900	2,118,307,800	2,388,301,000	11.3%	-	-	-
1998	1,177,425,800	346,184,000	694,663,700	-	-	-	68,430,958	2,286,704,458	2,519,861,000	9.3%	-	-	-
1999	1,165,475,900	370,893,600	627,120,700	-	-	-	45,076,413	2,208,566,613	2,485,559,000	11.1%	-	-	-
2000	1,194,969,900	390,911,800	574,602,400	-	-	-	58,711,543	2,219,195,643	2,493,792,000	11.0%	-	-	-
2001	1,202,600,800	403,707,700	579,445,500	-	-	-	51,102,682	2,236,856,682	2,503,182,000	10.6%	-	-	-
2002	1,233,191,500	441,953,900	613,014,500	-	-	-	80,165,443	2,368,325,343	2,622,997,000	9.7%	-	-	-
2003	1,277,794,600	495,897,700	601,934,800	-	-	-	68,067,878	2,443,694,978	2,749,160,000	11.1%	-	-	-
2004	1,274,534,100	499,435,200	608,668,100	-	-	-	93,809,002	2,476,446,402	2,772,906,000	10.7%	-	-	-
2005	1,422,636,600	558,104,400	602,642,000	-	-	-	126,300,558	2,709,683,558	3,022,519,000	10.4%	-	-	-
2006	1,499,064,700	617,313,100	596,850,100	-	-	-	144,167,033	2,857,394,933	3,178,011,000	10.1%	-	-	-
2007	1,383,481,700	622,496,900	599,424,900	-	-	-	176,409,977	2,781,813,477	3,109,083,000	10.5%	-	-	-
2008	1,273,620,400	594,752,700	603,791,900	-	-	-	152,922,688	2,625,087,688	2,953,139,000	11.1%	-	-	-
2009	1,315,205,700	580,440,100	521,371,600	-	-	-	135,666,469	2,552,683,869	2,787,670,000	8.4%	-	-	-
2010	1,443,799,600	638,199,600	516,194,000	-	-	-	96,577,502	2,694,770,702	3,022,614,000	10.8%	-	-	-
2011	1,517,844,800	663,668,200	530,469,800	-	-	-	78,272,859	2,790,255,659	3,127,474,000	10.8%	-	-	-
2012	1,688,130,600	760,644,700	491,108,500	-	-	-	99,329,864	3,039,213,664	3,355,086,000	9.4%	-	-	-
2013	1,494,327,200	702,752,000	431,137,100	-	-	-	94,617,419	2,722,833,719	3,102,856,000	12.2%	-	-	-
2014	1,480,643,800	698,320,800	397,758,200	-	-	-	75,320,430	2,652,043,230	3,043,700,000	12.9%	-	-	-
2015	1,501,611,900	688,970,600	383,107,000	-	-	-	83,742,677	2,657,432,177	3,124,838,000	15.0%	-	-	-
2016	1,505,181,300	740,265,900	415,037,400	-	-	-	85,587,177	2,746,071,777	3,256,967,000	15.7%	-	-	-
2017	1,535,436,100	813,428,400	437,697,600	-	-	-	76,968,233	2,863,530,333	3,369,048,000	15.0%	-	-	-
2018	1,624,960,900	836,002,900	413,984,900	-	-	-	105,889,347	2,980,838,047	3,521,110,000	15.3%	-	-	-
2019	1,486,422,600	806,846,600	423,280,300	-	-	-	153,815,217	2,870,364,717	3,439,437,700	16.5%	-	-	-
2020	1,713,595,800	820,770,600	434,621,800	-	-	-	104,783,943	3,073,772,143	3,645,564,000	15.7%	-	-	-
2021	1,695,648,100	887,558,800	472,881,100	-	-	-	397,111,756	3,453,199,756	3,927,080,000	12.1%	-	-	-
2022	1,820,144,761	988,664,100	491,817,500	-	-	-	278,664,535	3,579,290,896	3,902,219,000	8.3%	-	-	-
2023	1,748,118,870	1,061,709,296	450,087,900	15,554,430	4,244,833	-	173,371,734	3,453,087,063	3,670,967,000	5.9%	-	-	-
2024	1,853,684,400	1,091,692,900	508,221,200	11,912,916	284,111	345,618	318,099,139	3,784,240,284	4,043,747,000	6.4%	-	-	-
2025 YTD	1,332,337,860	819,233,200	395,868,800	6,249,743	200,457	1,066,521	33,957,851	2,588,914,432	2,908,590,000	11.0%	-	-	-

Engineering Report

Brian Sartain, Utility Engineer

10/15/25





RPCF Solids Handling

The contractor's concrete sub has been hard at work with slab prep work, and the building floor slab is being poured the week of October 13th. Additional prep work is required for the dryer pads, scheduled for the next two weeks. Simultaneously, the contractor is working on trenching yard piping on other areas of the site, as well as extending electrical and plumbing to the maintenance building expansion.





Field Ops Pole Barn Replacement

Construction of an 80'x24' metal building was completed. This will provide 6 bays of covered storage for equipment and vehicles, replacing a pole barn that was destroyed by the 2024 tornado. This building was constructed in two days at a cost of less than \$20,000.





Project Status

Pre-Design / Concept

- Mt. Hebron Interconnection / Metering Station
- RWU Field Operations Facility Planning

In Design

- **RPCF Capacity Improvement Project**
- Blossom Way Sewer Emergency Repairs
- Sewer Model Update
- Veterans Park / Beacon Cir. Sewer Improvements
- ArDOT – Hwy 112 Widening
- Western Corridor Water Transmission Main
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer (Pauline Whitaker to Dixieland)
- Blossom Way Trib 2 Sewer Improvements

Out to Bid

- None

Bids Received

- None

Under Construction

- Sewer Flow Meters
- Lakewood / Biltmore Lift Station Generators
- Large meter vault rehabilitation
- 2024 Misc. Waterline Replacements
- RPCF Solids Handling Ph.II
- 2025 Manhole Rehab
- 2025 CIPP Sewer Rehab
- W. Poplar St. Improvements – 1st to 8th
- W. Oak St. Improvements – 52nd to Dodson
- **S. 4th St. Water & Sewer Improvements**
- **Blossom Way Sewer Lining (Emergency Repair)**
- **RWU Asphalt Rehab / Repair**

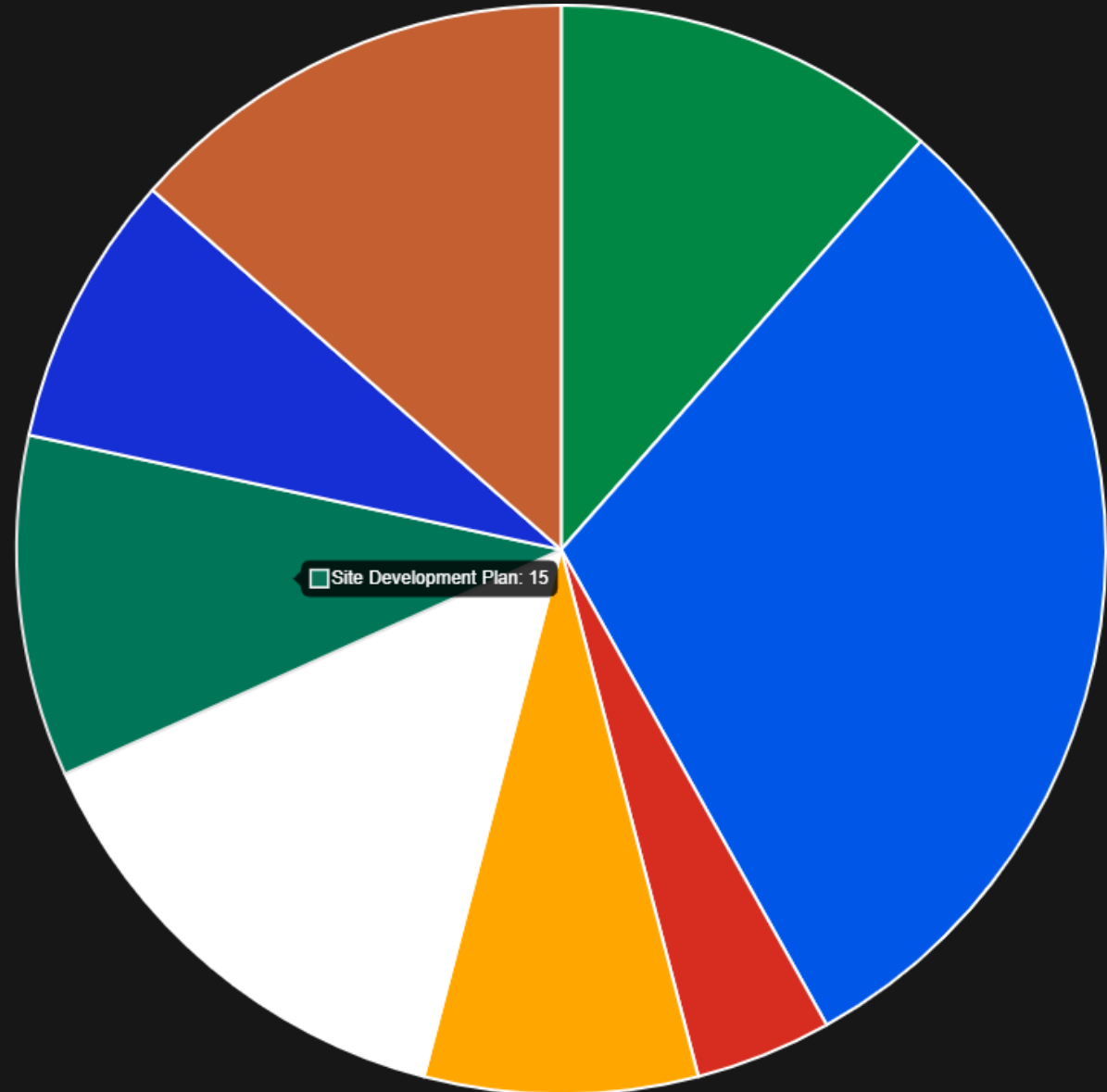
Completed

- **Field Operations Equipment Shed Replacement**
- **5th & Walnut Intersection Improvements**

Development Plans – September 2025

Engineering staff reviewed a total of 160 sets of plans in total, the highest ever.

- Com.Fire Systems Fire Sprinklr Undergrnd
- Commercial Plan Review
- Land Disturbance
- Large Scale Development
- Sign Permit
- Site Development Plan
- Subdivision Final Plat
- UDC Public Improvement Plan



Completed RWU Reviews for September, 2025

45	Commercial Plan Reviews
21	Sign Permits
20	Site Development Plans
20	UDC Public Improvement Plans
17	Com.Fire Systems Fire Sprinklr Undergrnds
12	Large Scale Developments
12	Subdivision Final Plats
6	Land Disturbances
3	Master Plans
2	RWUs
1	Residential Townhome Plan Review
1	Rezoning
160	Plan Sets Total

Completed RWU Reviews Detail for September, 2025

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	Car Wash Building	1602 S 8TH ST	9/3/2025 11:12:28AM
Commercial Plan Review	Welch's Downsize	5414 W PINNACLE POINTE DR #200	9/5/2025 1:52:20PM
Commercial Plan Review	Garrett Pleasant Grove Multifamily Mail Kiosk	1849 W Midsummer St	9/2/2025 9:07:20AM
Commercial Plan Review	FRISCO MALL INTERIOR EGRESS WALLS	100 N DIXIELAND RD	9/2/2025 11:05:35AM
Commercial Plan Review	Cooper Gym Storage	2103 S 31st St #107	9/2/2025 9:24:29AM
Commercial Plan Review	Shell only	610 W Nursery Rd	9/2/2025 10:09:21AM
Commercial Plan Review	Garrett Pleasant Grove Multifamily Clubhouse	1845 W Midsummer St	9/2/2025 11:14:10AM
Commercial Plan Review	Garrett Pleasant Grove Multifamily Type II building	4534 S 18th St	9/2/2025 11:45:04AM
Commercial Plan Review	Garrett Pleasant Grove Multifamily Type I building	1837 W Midsummer St	9/2/2025 11:44:16AM
Commercial Plan Review	BC HD Remodel	1200 W WALNUT ST	9/3/2025 2:42:34PM
Commercial Plan Review	Facade Remodel @ 1303 W Walnut	1303 W WALNUT ST	9/4/2025 4:23:50PM
Commercial Plan Review	Dr. Austin Baker	5400 S PINNACLE HILLS PKWY #105	9/5/2025 11:54:47AM
Commercial Plan Review	Pinnacle Springs Retail Building 600 Shell	1795 S 46TH ST	9/5/2025 1:16:18PM
Commercial Plan Review	Grove Shopping Center	1771 W PLEASANT GROVE RD	9/5/2025 1:20:55PM
Commercial Plan Review	TOR Dock Expansion	212 E ELM ST	9/5/2025 1:38:53PM
Commercial Plan Review	Dave Meadows	2137 S 7TH ST	9/5/2025 2:48:04PM
Commercial Plan Review	jtrahan@ceieng.com	5000 W PAULINE WHITAKER PKWY	9/8/2025 10:35:19AM
Commercial Plan Review	Decks & Docks	1802 S 8TH ST	9/9/2025 8:25:50AM
Commercial Plan Review	5 Guys Remodel	2007 S PROMENADE BLVD	9/9/2025 11:18:31AM
Commercial Plan Review	Walnut Commons	202 S 24th St	9/11/2025 9:33:09AM
Commercial Plan Review	Fulcrum Collective	2223 S BELLVIEW RD #103	9/19/2025 10:39:08AM
Commercial Plan Review	Madewell - Pinnacle Hills Promenade	2203 S PROMENADE BLVD, #2150	9/10/2025 3:00:52PM
Commercial Plan Review	Jones Elementary Gym HVAC Upgrade	2926 S 1ST ST	9/10/2025 3:14:15PM
Commercial Plan Review	Tillery Elementary Gym HVAC Upgrade	109 S 6TH ST	9/10/2025 3:17:23PM
Commercial Plan Review	Old Wire Elementary Gym HVAC Upgrade	3001 S OLD WIRE RD	9/10/2025 3:18:42PM
Commercial Plan Review	Darr Elementary Gym HVAC Upgrade	6505 S MT HEBRON RD	9/10/2025 3:23:48PM
Commercial Plan Review	Home Sense	210 S PROMENADE BLVD	9/10/2025 3:34:15PM
Commercial Plan Review	Marque Suites Coleman TI	2109 S 31ST ST #105	9/10/2025 3:47:47PM
Commercial Plan Review		1200 W WALNUT ST	9/12/2025 3:41:20PM
Commercial Plan Review	Dunkin Donuts	4208 S PLEASANT CROSSING BLVD	9/15/2025 10:32:34AM
Commercial Plan Review	Total Shelf Storage LLC. Interior Finishes	1802 S 8TH ST	9/16/2025 8:14:30AM
Commercial Plan Review	VEG Rogers AR	1805 S 46TH ST	9/16/2025 9:01:27AM
Commercial Plan Review	Sally Beauty	2212 W WALNUT ST	9/17/2025 2:04:51PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	MB Entrance Fence	6002UTL S Bellview Rd	9/19/2025 7:22:15AM
Commercial Plan Review	Jones Elementary Gym HVAC Upgrade	2926 S 1ST ST	9/17/2025 11:23:48AM
Commercial Plan Review	Dr. Austin Baker	5400 S PINNACLE HILLS PKWY #105	9/17/2025 2:14:31PM
Commercial Plan Review	Victory Theater Remodel	116 S 2ND ST	9/22/2025 8:13:30AM
Commercial Plan Review	camille@nwasheds.com	1035 W WALNUT ST	9/23/2025 10:23:11AM
Commercial Plan Review	Dyke Rd Warehouse	405 W DYKE RD	9/23/2025 3:45:50PM
Commercial Plan Review	Planet Fitness Infill	4315 S PLEASANT CROSSING BLVD	9/25/2025 9:54:36AM
Commercial Plan Review	Villas on Turtle Creek	301 S. 34th Street	9/25/2025 9:59:08AM
Commercial Plan Review	Fe Viva Church- Addition	1105 W CHESTNUT ST	9/25/2025 4:12:11PM
Commercial Plan Review	Home Sense	210 S PROMENADE BLVD	9/25/2025 10:18:48AM
Commercial Plan Review	Dave Meadows	2137 S 7TH ST	9/25/2025 3:01:52PM
Commercial Plan Review	El Jazmin Mexican And Salvadorian Restaurant	105 S 21ST ST	9/29/2025 4:16:44PM
Sign Permit	Take 5 Car Wash	2214 W WALNUT ST	9/2/2025 11:27:17AM
Sign Permit	Take 5	2214 W WALNUT ST	9/2/2025 11:29:27AM
Sign Permit	Washington Regional Urgent Care	1900 W WALNUT ST	9/2/2025 3:33:36PM
Sign Permit	Washington Regional Urgent Care	1900 W WALNUT ST	9/2/2025 3:45:26PM
Sign Permit	Firebirds	1805 S 46th St.	9/3/2025 8:12:12AM
Sign Permit	Sally Beauty	2212 W WALNUT ST	9/3/2025 11:16:56AM
Sign Permit	Mr Wok Asian Bistro	5400 S PINNACLE HILLS PKWY	9/8/2025 10:12:33AM
Sign Permit	V HEAD SPA	5400 S PINNACLE HILLS PKWY	9/8/2025 10:19:33AM
Sign Permit	Walmart Mercy	2110 W WALNUT ST	9/8/2025 10:45:45AM
Sign Permit	Mach 1 Monument Sign	1711 W HUDSON RD	9/12/2025 2:47:56PM
Sign Permit	Mach 1 pole sign	2255 W HUDSON RD	9/12/2025 2:51:08PM
Sign Permit	Sally Beauty	2212 W WALNUT ST	9/17/2025 2:25:10PM
Sign Permit	Variety Insurance	1203 W NEW HOPE RD	9/23/2025 8:28:56AM
Sign Permit	V HEAD SPA	5400 S PINNACLE HILLS PKWY	9/22/2025 3:45:01PM
Sign Permit	Mach 1 Monument Sign	1711 W HUDSON RD	9/25/2025 7:55:28AM
Sign Permit	Cryo Lounge 25814	3938 S GRAND AVE	9/24/2025 12:17:30PM
Sign Permit	Papa John's	2810 W WALNUT ST	9/25/2025 7:59:38AM
Sign Permit	Veralux	2000 S 42ND ST	9/25/2025 9:00:49AM
Sign Permit	Paris Nails	4411 W WALNUT ST	9/25/2025 2:48:14PM
Sign Permit	Firebirds	1805 S 46th St.	9/25/2025 3:03:04PM
Sign Permit	FNB 26033	11 N HALSTED CIR	9/29/2025 4:14:18PM
Site Development Plan	Emerald Aesthetics	3201 W PLEASANT GROVE RD	9/5/2025 10:36:42AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Site Development Plan	Flyway Office Building	5100 S PINNACLE HILLS PKWY	9/2/2025 4:01:34PM
Site Development Plan	Club Carwash Site Improvements	300 W HUDSON RD	9/4/2025 8:30:00AM
Site Development Plan	Dyke Street Warehouse SDP	431 W DYKE RD	9/3/2025 11:44:03AM
Site Development Plan	New Heights Church	2125 W NEW HOPE RD	9/11/2025 10:36:41AM
Site Development Plan	Legends Apartments	02-00861-103	9/9/2025 10:00:37AM
Site Development Plan	Collier & Associates	5537 S BELLVIEW RD	9/12/2025 10:52:03AM
Site Development Plan	Grafton Dog Park Plan - Development Permit	2702 S 55TH ST	9/8/2025 8:36:46AM
Site Development Plan	8th Street Commercial	2204 S 8TH ST	9/15/2025 4:00:16PM
Site Development Plan	Iglesia Bautista Building Addition	1105 W CHESTNUT ST	9/12/2025 4:14:17PM
Site Development Plan	Promenade Dermatology	02-22387-000	9/17/2025 3:05:26PM
Site Development Plan	Rally at the Railyard	262 E PINE ST	9/19/2025 1:11:44PM
Site Development Plan	Promenade Dermatology	02-22387-000	9/12/2025 2:24:55PM
Site Development Plan	ROG Hangar Construction	1034 W HAPPY TRAILS DR	9/18/2025 2:40:48PM
Site Development Plan	ROG Hangar Apron Construction	1029 W HAPPY TRAILS DR	9/19/2025 3:32:27PM
Site Development Plan	Fire Station #4 & Olive Street Park	2424 W OLIVE ST	9/19/2025 10:27:09AM
Site Development Plan	Locust St Apartments	430 E LOCUST ST	9/30/2025 8:35:19AM
Site Development Plan	2nd Street Apartments	See Parcel ID	9/26/2025 11:05:37AM
Site Development Plan	Emerald Aesthetics	3201 W PLEASANT GROVE RD	9/26/2025 1:32:12PM
Site Development Plan	Walnut Commons	2660 W WALNUT ST	9/18/2025 11:31:22AM
UDC Public Improvement Plan	Patrick Place Subdivision	02-00828-002	9/2/2025 4:26:36PM
UDC Public Improvement Plan	Bekaert Redevelopment	1 W BEKAERT DR	9/2/2025 2:05:44PM
UDC Public Improvement Plan	Flyway Office Building	5100 S PINNACLE HILLS PKWY	9/2/2025 3:52:54PM
UDC Public Improvement Plan	RAINBOW ROAD SUBDIVISION	S RAINBOW RD	9/8/2025 11:08:46AM
UDC Public Improvement Plan	Dixieland and Olive	2127 W OLIVE ST	9/8/2025 3:01:22PM
UDC Public Improvement Plan	Oak Street Village	2104 W OAK ST	9/11/2025 4:01:53PM
UDC Public Improvement Plan	Park 5 Subdivision		9/10/2025 3:54:00PM
UDC Public Improvement Plan	Pinnacle Springs Townhomes	Parcel #02-19287-002	9/12/2025 3:42:57PM
UDC Public Improvement Plan	ROG Airport Taxi Lane West		9/9/2025 3:30:23PM
UDC Public Improvement Plan	Well Zeal	S BELLVIEW RD	9/11/2025 3:00:14PM
UDC Public Improvement Plan	CHESTNUT PARKING IMPROVEMENTS		9/11/2025 8:00:07AM
UDC Public Improvement Plan	RAINBOW ROAD SUBDIVISION	S RAINBOW RD	9/18/2025 11:31:14AM
UDC Public Improvement Plan	Dyke Street Warehouse SDP	431 W DYKE RD	9/5/2025 9:55:02AM
UDC Public Improvement Plan	Patrick Place Subdivision	02-00828-002	9/18/2025 12:58:02PM
UDC Public Improvement Plan	Legends Apartments - Public Improvement Plan	02-00861-103	9/12/2025 9:02:20AM
UDC Public Improvement Plan	Walnut Commons	2660 W WALNUT ST	9/16/2025 8:49:20AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
UDC Public Improvement Plan	Walnut Commons	2660 W WALNUT ST	9/19/2025 4:18:45PM
UDC Public Improvement Plan	Well Zeal	S BELLVIEW RD	9/26/2025 10:48:53AM
UDC Public Improvement Plan	Well Zeal	S BELLVIEW RD	9/30/2025 4:14:44PM
UDC Public Improvement Plan	Walnut Commons	2660 W WALNUT ST	9/16/2025 8:32:07AM
Com.Fire Systems Fire Sprinklr Undergrr	Pleasant Crossing Retail - Building 04	4311 S PLEASANT CROSSING BLVD	9/3/2025 9:06:47AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2901 W SHADY CREEK LN	9/12/2025 10:03:53AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage - 2909 W Chateau Dr	2909 W CHATEAU DR	9/12/2025 12:34:56PM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage - 401 S 29th Pl	401 S 29TH PL	9/12/2025 11:36:14AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2904 W CHATEAU DR	9/12/2025 10:12:06AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2903 W CHATEAU DR	9/12/2025 10:34:55AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2906 W SHADY CREEK LN	9/12/2025 10:42:31AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2905 W SHADY CREEK LN	9/12/2025 11:25:07AM
Com.Fire Systems Fire Sprinklr Undergrr	Pleasant Crossing Retail - Building 04	4311 S PLEASANT CROSSING BLVD	9/17/2025 9:55:25AM
Com.Fire Systems Fire Sprinklr Undergrr	PCC 38K	4317 S Pleasant Crossing BLVD	9/16/2025 11:17:54AM
Com.Fire Systems Fire Sprinklr Undergrr	Soho Development	4901 W Pleasant Dr	9/17/2025 10:52:05AM
Com.Fire Systems Fire Sprinklr Undergrr	Pleasant Crossing Retail - Building 04	4311 S PLEASANT CROSSING BLVD	9/18/2025 1:43:21PM
Com.Fire Systems Fire Sprinklr Undergrr	PCC 38K	4317 S Pleasant Crossing BLVD	9/19/2025 8:17:53AM
Com.Fire Systems Fire Sprinklr Undergrr	The Grove Retail	1771 W PLEASANT GROVE RD	9/23/2025 9:35:41AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2905 W SHADY CREEK LN	9/29/2025 2:42:24PM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage - 2909 W Chateau Dr	2909 W CHATEAU DR	9/29/2025 3:54:48PM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2904 W CHATEAU DR	9/29/2025 4:08:58PM
Large Scale Development	The Heights at Magnolia Farms	601 S Promenade Blvd	9/2/2025 1:43:00PM
Large Scale Development	Bellview Place	4030 West Dr	9/5/2025 4:28:14PM
Large Scale Development	Pleasant Crossing Retail	S PLEASANT CROSSING BLVD	9/2/2025 4:25:43PM
Large Scale Development	Pinnacle Village Townhouses - Phase 1	4601 S CHAMPIONS DR, ROGERS, AR 72758	9/11/2025 11:25:46AM
Large Scale Development	Villas on Turtle Creek	Rogers AR	9/17/2025 10:48:38AM
Large Scale Development	8th Street Retail	2414 S. 8th St.	9/15/2025 11:52:08AM
Large Scale Development	Family Storage Phase 2	02-22425-000	9/19/2025 10:43:41AM
Large Scale Development	CarMax	02-18156-000	9/25/2025 9:56:33AM
Large Scale Development	The Heights at Magnolia Farms	601 S Promenade Blvd	9/24/2025 10:04:36AM
Large Scale Development	28th Street Townhomes	02-00858-016	9/29/2025 11:04:31AM
Large Scale Development	Bellview Place	4030 West Dr	9/19/2025 11:28:45AM
Large Scale Development	Pine Street Townhomes	1502 W CYPRESS ST	9/26/2025 3:13:16PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Subdivision Final Plat	25-207 Piston Lot Split/Combo	1109 N 9TH ST	9/8/2025 8:13:52AM
Subdivision Final Plat	Bekaert Redevelopment	1 W BEKAERT DR	9/8/2025 10:27:35AM
Subdivision Final Plat	Viccaro Tract Split	999 W SUNBRIDGE LN	9/9/2025 1:49:56PM
Subdivision Final Plat	Park 5 Subdivision	parcel 05-10121-000/1499 W Wallis Rd	9/5/2025 10:59:01AM
Subdivision Final Plat	6601 S Silverthorne Lane Final Plat	6601 S SILVERTHORNE LN	9/5/2025 12:50:16PM
Subdivision Final Plat	25-260 Alexander Lot Split	630 S HORSEBARN RD	9/12/2025 9:06:59AM
Subdivision Final Plat	David Shallenberg Easement Release	4102 W MOCKINGBIRD LN	9/5/2025 2:11:01PM
Subdivision Final Plat	25-207 Piston Lot Split/Combo	1109 N 9TH ST	9/22/2025 8:26:20AM
Subdivision Final Plat	Jeanette Holt	2802 S 22ND ST	9/15/2025 10:34:47AM
Subdivision Final Plat	David Shallenberg Easement Release	4102 W MOCKINGBIRD LN	9/30/2025 12:59:06PM
Subdivision Final Plat	Shirley's Flowers Lot Split	128 N 13TH ST	9/26/2025 9:41:11AM
Subdivision Final Plat	Sisti Final Plat	4905 S INGLEWOOD RD	9/29/2025 4:20:54PM
Land Disturbance	Froud Warehouse Expansion	610 W NURSERY RD	9/2/2025 8:40:26AM
Land Disturbance	Iglesia Bautista Fe Viva Church- Addition	1105 W CHESTNUT ST	9/11/2025 10:26:49AM
Land Disturbance	Promenade Dermatology	1201 S PROMENADE BLVD	9/18/2025 12:25:16PM
Land Disturbance	Crossfit NWA	1890 S OSAGE RD	9/16/2025 9:09:55AM
Land Disturbance	Rainbow Road Subdivision	2211 S RAINBOW RD	9/16/2025 9:05:48AM
Land Disturbance	Pleasant Grove	S DIXIELAND RD	9/25/2025 8:52:42AM
Master Plan	Pinnacle Springs Townhomes	Parcel #02-19287-002	9/8/2025 1:13:59PM
Master Plan	Mills Farm	1420 S MILLS PL	9/18/2025 4:13:55PM
Master Plan	Goad Springs Commercial	Goad Springs and Oakwood	9/19/2025 10:17:05AM
RWU	Concord Commons Commercial	Parcel 12-00311-000 Between Dixieland, Pleasant Cr	9/23/2025 8:38:34AM
RWU	AECI CONCEPT	4850 S 1st st	9/23/2025 12:14:52PM
Residential Townhome Plan Review	Villas on Turtle Creek	317 S 34th St	9/29/2025 11:02:07AM
Rezoning	28th Street Townhomes		9/18/2025 7:42:35AM

Rogers Pollution Control DMR Summary

2025

* Aug phos and NH3 numbers were adjusted after final test results were known.

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	6.47	13.66	18.81	40.99	43.52	41.25	15.11	42.50	36.26			
Phosphorus 30 Day Mo Avg mg/l	1	0.09	0.18	0.25	0.39	0.39	0.40	0.18	0.54	0.47			
Phosphorus Max 7 day Avg mg/l	2	0.12	0.18	0.34	0.55	0.55	0.73	0.24	0.96	0.56			
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					223.8	131.5	75.6	92.0	245.2			
Total Suspended Solids Mo Avg	15					1.9	1.2	1.5	1.2	2.1			
Total Suspended Solids 7 day Avg	23					2.7	2.2	0.9	1.5	3.9			
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	66.7	89.5	95.4	416.3								
Total Suspended Solids Mo Avg	20	0.9	1.2	1.3	3.7								
Total Suspended Solids 7 day Avg	30	1.1	2.6	1.4	5.4								
April	Limits												
Ammonia lbs/day Mo Avg	234				<127.22								
Ammonia Mo Avg mg/l	2.0				<1.06								
Ammonia max 7 day Avg mg/l	4.5				2.07								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					<36.49	<40.67	<20.70	<92.64	<73.81			
Ammonia Mo Avg mg/l	1.5					<.32	<.40	<.25	<1.04	<.86			
Ammonia max 7 day Avg mg/l	2.3					<.49	<.70	<.25	1.87	2.29			
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<28.61	<26.82	<24.26									
Ammonia Mo Avg mg/l	3.0	<.4	<.35	<.32									
Ammonia max 7 day Avg mg/l	4.5	<.52	<.58	<.4									
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					207.3	150.5	98.4	173.7	<236.4			
CBOD Mo Avg mg/l	10					1.90	1.50	1.20	2.10	<2.2			
CBOD Max 7 day Avg. mg/l	15					2.60	2.00	1.40	3.60	<2.9			
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	145.4	197.9	175.8	<390.6								
CBOD Mo Avg mg/l	15	2.0	2.6	2.3	<3.6								
CBOD Max 7 day Avg. mg/l	23	2.1	3.3	2.7	<5.4								



FOG Inspection Report Monthly Summary for September 2025

- 45 known pumping services occurred this month.
- Blue Ember Smokehouse is now open. Located off Pleasant Grove Rd. I still need to stop by and talk to them about their grease interceptor and maintenance requirements.
- An overflow was reported at a FSE. It occurred from a clean out before the grease interceptor. I am actively working with the FSE and property owners. Stormwater is also aware of the incident. The FSE is contracting a plumber to camera the lines. The outlet side of the interceptor and the GW line leaving the interceptor (prior to sanitary sewer connection) does not show signs of FOG build-up. Hopefully the plumber will be able to see what is causing the overflow and work on getting it repaired as quickly as possible.
- Another FSE had issues with their lids. The lids were not secured properly, and I could smell the interceptor when I exited the vehicle. You had to be close to the interceptor to smell anything, but keeping the lids secure should help with any odors. I also noticed a piece was broken off the riser. That will also need to be repaired to help eliminate odors.
- I checked on a newer grease interceptor that had not been in use before. I didn't see a lot of material presents which concerned me. This new establishment has been busy, so I was worried their GW line did not actually connect to the existing grease interceptor. I was informed that they utilize another kitchen space to prep and cook in. That other space is connected to a separate maintained grease interceptor. I want to dye test the FSE's lines to verify it is still connected to the other grease interceptor though.
- All other inspections were routine with nothing major to report.

- I collected the monthly oil and grease at the PCF.
- Paul and I conducted an annual pretreatment inspection at TOR. Still waiting on some answers before the report is completed.

Amber Owens
F.O.G. Inspector
Rogers Pollution Control Facility
(479) 273-7378 Ext. 6554



Monthly Summary of Industrial Pretreatment Activities September 2025

# of industrial control monitoring activities:	10
Industries control monitored:	Tyson of Rogers (1), Tyson Chicken Quick (9)
# of self monitoring reports processed:	9
# of industrial inspection activities:	1
Industries inspected:	Tyson of Rogers
# of short site visits:	1
Industries visited:	Tyson Chicken Quick
# of Notices of Violation:	1
Notices of Violation:	Tyson Chicken Quick CBOD slug

Surcharges August 2025 issued in September 2025

User Name	Monthly Flow MG	TSS ppm	TSS \$ Charge	CBOD ppm	CBOD \$ Charge	NH3N ppm	NH3N \$ Charge	TPhos ppm	TPhos \$ Charge	Total \$ Charge
Ozark Mt Poultry	4.679	22.67	0	650	2281.63	106.23	2491.92	2.56	0	4773.55
E Poultry	3.899	103.67	0	524	1369.96	42.86	634.01	6.64	436.6	2440.57
Tyson CNQ	13.068	1311.5	16959.49	2169	27893.89	4.35	0	14.26	5679.39	50532.77
Tyson of Rogers	7.243	67.33	0	550	2748.65	120.17	4447.19	4.51	155.59	7351.43
WestRock	0.055131	66.5	0	1090	53.2	6.25	0	1	0	53.2
<i>Tyson CNQ total surcharge changed from \$50,532.77 to \$3,500.00 – new tank install project</i>									Sum \$	65151.52
									Adjusted \$	18118.75

Surcharge thresholds in mg/L and cost per pound of loading

Pollutant	TSS	CBOD	NH3N	TPhos
mg/L threshold	200	200	15.00	4.00
\$ per pound	0.14	0.13	0.70	5.08

The total amount surcharged for results submitted during the 2025 – 2026 budget year is \$38,206.63 (User data submitted for two month).

Ozark Mt Poultry (OMP) has started construction on their new pretreatment facility.

At Tyson Chick-N-Quick (TCQ) on Olrich St., the older and larger aeration tank was torn down 08/12/2025. The new tank with a volume of 156,000 gallons was put into operation 09/26/2025. Except for Sundays and Mondays, the RPCF received high CBOD loads until 09/10/2025. Total CBOD lbs/day loading dropped to about 23,000 (about 5,000 more than normal) between 09/11/2025 and 09/29/2025. TCQ had agreed to stop production of products that were coated with sauces high in sugar and also reduced Saturday production levels. It also appears that TCQ did a better job of managing high flows during the nighttime sanitation shift.

[\(continued on next page\)](#)

During the first week that the new tank was online, RPCF Influent CBOD results did not improve. But the most recent results show that from Monday 10/06/2025 to Thursday 10/09/2025, RPCF Influent CBOD loading decreased to about 16,000 lbs/day.

An inspection took place at Tyson of Rogers (TOR) at the end of September. The inspection was unannounced and everything related to pretreatment looked to be working normally. The wastewater treatment building was clean and well organized. A main concern was the flow rate from TOR during the sanitation shift. The data from the flow meter was downloaded and reviewed. Basically, TOR tends to run the final DAF at 290 to 370 gpm, regardless of what shift is taking place. This flow rate seems to be within what the final DAF can handle. There are also periods of no flow to the City sewer that range from 15 minutes to 60 minutes. Treatment is shutdown periodically to keep the 205,000 gallon FEB tank from dropping to low. Water usage has increased at TOR as of April 2024 which involves using a little more water per shift and adding Saturday production days. There are some concerns related to flume/flow meter calibration. In July, the reported discharge flow was actually higher than water purchased. The flume was calibrated on 08/10/25. The ratio of wastewater effluent discharged versus water purchased per month is closely examined.

Report prepared by Paul Burns, Pretreatment Coordinator

Pollution Control Facility Significant Events

September 2025

1. We were able to get the new check valve installed into the lift station.
2. Our new analysis machine is up and running.
3. The plant has returned to normal after the overload event. We removed a tremendous amount of solids from the system in September.
4. We did have a small overflow on 9/23 after we had those heavy rain days right in a row.
5. We treated 369.6 MG in September. $30 \times 9 \text{ MGD} = 270 \text{ MG}$. So we treated about 99.6 MG of rainwater. The avg daily flow for the month was 12.3 MGD. These flows included 8.93" of rain over 9 events. The historical average rainfall for September is 3.34".

RESOLUTION NO. 25-30

A RESOLUTION AMENDING THE *EMPLOYEE POLICY MANUAL* FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

WHEREAS there is a need to update certain portions of the Rogers Water Utilities *Employee Policy Manual*; and

WHEREAS a document containing the proposed amendments is attached hereto as Exhibit 1. for consideration by the Commission.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. Subparagraph 8 (E) of the *Employee Policy Manual* concerning inclement weather is hereby amended to read as shown on the attached Exhibit 1.

Section 2. Paragraph 10 of the *Employee Policy Manual* concerning compensatory time is hereby amended by revising subparagraph 10(F) to read as shown on the attached Exhibit 1 and by adding a subparagraph 10(G) and a subparagraph 10(H) which will read as shown on the attached Exhibit 1; all other provisions of Paragraph 10 of the *Employee Policy Manual* remain unchanged.

Section 3. Paragraph 13 of the *Employee Policy Manual* concerning holidays is hereby amended to read as shown on the attached Exhibit 1.

Section 4: The management of the Rogers Water Utilities is authorized to republish the *Employee Policy Manual* as amended and repaginate, reformat, and correct typographical errors as needed in connection with the republication.

Section 5. Nothing in the *Employee Policy Manual*, and nothing herein, shall be construed as creating any contractual or other legal rights, or altering Rogers Water Utilities' at-will employment policy for employees.

Section 6. Severability Provision-In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 7. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 20th day of October 2025.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

8. HOURS OF WORK

(E) Inclement Weather

It is the Superintendent's sole authority to close Utility offices due to extreme weather conditions. Essential employees are expected to report or remain on duty in the event of closure. The designation of "essential" is made by the Superintendent.

Non-essential employees affected by a closure will receive regular pay for the duration of the closure. Essential employees who are required to work during a weather closure period will receive inclement weather pay (when applicable) plus pay at one and one-half (1.5) times their regular pay for all hours worked during the weather closure period. Employees previously scheduled (prior to the day of office closings) to be on accrued vacation, sick, birthday/holiday, or comp-time may not substitute inclement weather pay. Inclement weather pay can only be applied to scheduled workdays.

When Utility offices are open, employees unable to report to work due to weather conditions may use accrued vacation or comp-time or birthday holiday. When partial day closings occur those employees unable to report to work due to weather conditions will receive inclement weather pay. Regular pay for closures shall not be included in the hours worked calculation for determining overtime pay.

Markup Showing Revisions from Previous Version

8. HOURS OF WORK

(E) Inclement Weather

It is the Superintendent's sole authority to close Utility offices due to extreme weather conditions. Essential employees are expected to report or remain on duty in the event of closure. The designation of "essential" is made by the Superintendent.

Non-essential employees affected by a closure will receive regular pay for the duration of the closure. Essential employees **who are required to work during a weather closure period** will also receive inclement weather pay (when applicable) **plus pay at one and one-half (1.5) times their regular pay for all hours worked during the weather closure period** ~~for hours worked~~. Employees previously scheduled (prior to the day of office closings) to be on accrued vacation, sick, birthday/holiday, or comp-time may not substitute inclement weather pay. Inclement weather pay can only be applied to scheduled workdays. ~~The Superintendent shall set the amount of compensation for inclement weather pay.~~

When Utility offices are open, employees unable to report to work due to weather conditions may use accrued vacation or comp-time or birthday holiday. When partial day closings occur those employees unable to report to work due to weather conditions will receive inclement weather pay. Regular pay for closures shall not be included in the hours worked calculation for determining overtime pay.

10. COMPENSATORY TIME

- (F) Hours of comp-time taken shall not be included in the hours worked calculation for determining overtime pay.
- (G) Compensatory time for exempt employees is a non-FLSA benefit and does not constitute and should not be construed as an equivalent to overtime pay or compensatory time earned under FLSA provisions for non-exempt employees.
- (H) Exempt employees reporting hours beyond their regular schedule may be granted compensatory time on a straight-time basis at the discretion of the Superintendent. This benefit is intended to support work-life balance and acknowledge additional contributions. Like non-exempt employees, exempt employees submit timecards through the standard payroll approval process. Supervisors are responsible for reviewing and authorizing comp-time entries in alignment with departmental needs and organizational guidelines. Exempt employees forfeit any comp-time earned beyond 80 accrued hours.

Markup Showing Revisions from Previous Version

10. COMPENSATORY TIME

- (F) Hours worked on a 'holiday' or 'weather closure day' that do not result in OT hours for the week may be moved to the Comp-time accrual bank as straight time hours, as long as total paid hours for the week are not less than 40. Hours of comp-time taken shall not be included in the hours worked calculation for determining overtime pay.
- (G) Compensatory time for exempt employees is a non-FLSA benefit and does not constitute and should not be construed as an equivalent to overtime pay or compensatory time earned under FLSA provisions for non-exempt employees.
- (H) Exempt employees reporting hours beyond their regular schedule may be granted compensatory time on a straight-time basis at the discretion of the Superintendent. This benefit is intended to support work-life balance and acknowledge additional contributions. Like non-exempt employees, exempt employees submit timecards through the standard payroll approval process. Supervisors are responsible for reviewing and authorizing comp-time entries in alignment with departmental needs and organizational guidelines. Exempt employees forfeit any comp-time earned beyond 80 accrued hours.

Provisions as Amended

13. HOLIDAYS

(A) Holiday Allowance

All full-time permanent positions will receive the following twelve (12) paid holidays each year, without a waiting period.

New Year's Day	January 1
Martin Luther King, Jr. Day	3 rd Monday in January
Presidents Day	3 rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4 th
Labor Day	1 st Monday in September
Veterans Day	November 11 th
Thanksgiving Day	4 th Thursday in November
Day after Thanksgiving	Friday following Thanksgiving
Christmas Eve Day	December 24 th
Christmas Day	December 25 th
Employee's Birthday	Floating day to be used before next Birthday.

Eligible employees receive 8 hours of paid time for each utility-recognized holiday. Holiday pay is not counted as hours worked when calculating overtime.

(B) Miscellaneous

- (1) When a holiday falls on a Saturday, it will be observed on the proceeding Friday. When a holiday falls on a Sunday, it will be observed on the following Monday.
- (2) Employees who are required to work on a designated paid holiday will receive premium pay at the rate of one and one-half (1.5) times their regular rate of pay for all hours worked on the holiday, in addition to their holiday pay.
- (3) Employees must work the day before and the day after a designated holiday to receive holiday pay. Failure to work on either of these days will result in forfeiture of holiday pay, unless the employee has prior approval and uses vacation or compensatory time, or provides doctor documentation for an absence exceeding half of their scheduled shift and uses sick leave, including when on approved leave under the Family and Medical Leave Act (FMLA). When holiday pay is forfeited, the employee must use accrued vacation leave, sick leave, or compensatory time to cover the holiday.
- (4) The employee's birthday accrues on the day of their Birthday. Birthdays cannot be carried over and will expire on the following Birthday.
- (5) Part-time employees are eligible to earn holiday pay on a pro-rated basis when the holiday occurs on the same day they are traditionally scheduled to work. The amount paid cannot exceed the typically scheduled hours for that day of the week.
- (6) An employee on leave of absence (includes disability) will not receive holiday pay if day before and after a holiday cannot be covered with either vacation, sick leave (if applicable), or comp time.

Markup Showing Revisions from Previous Version

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Eligible employees receive 8 hours of paid time for each utility-recognized holiday. Holiday pay is not counted as hours worked when calculating overtime.

(B) Miscellaneous

- (1) When a holiday falls on a Saturday, it will be observed on the proceeding Friday. When a holiday falls on a Sunday, it will be observed on the following Monday.
- (2) ~~In the event that an employee is required to work on a paid holiday, the employee may be granted a day off within the same pay period at a date that is agreeable to both the employee and the employee's supervisor.~~ Employees who are required to work on a designated paid holiday will receive premium pay at the rate of one and one-half (1.5) times their regular rate of pay for all hours worked on the holiday, in addition to their holiday pay.
- (3) ~~An employee scheduled to work the day before or after a holiday must substitute accrued vacation or comp time, if absent. The employee may instead use accrued sick time/sick leave (includes time while on FMLA), or by submitting proof of treatment provided by a Physician or Hospital (applies if employee misses more than half the shift). Lack of prior approval (for vacation requests) or documentation (for sickness) will result in forfeiture of holiday pay. If holiday pay is forfeited then either vacation, sick leave, or comp time must be substituted for the holiday.~~ Employees must work the day before and the day after a designated holiday to receive holiday pay. Failure to work on either of these days will

result in forfeiture of holiday pay, unless the employee has prior approval and uses vacation or compensatory time, or provides doctor documentation for an absence exceeding half of their scheduled shift and uses sick leave, including when on approved leave under the Family and Medical Leave Act (FMLA). When holiday pay is forfeited, the employee must use accrued vacation leave, sick leave, or compensatory time to cover the holiday.

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- (6) An employee on leave of absence (includes disability) will not receive holiday pay if day before and after a holiday cannot be covered with either vacation, sick leave (if applicable), or comp time.

VALVE NUMBER	STATION	DISTANCE TO DS VALVE*	VOLUME TO DS VALVE
1	9+49	2,380 LF	134,000 GAL
2	33+29	1,823 LF	103,000 GAL
3	51+52	2,873 LF	162,000 GAL
4	80+25	4,481 LF	253,000 GAL
5	125+06	18 LF	1,000 GAL
6	125+24	2,583 LF	146,000 GAL
7	151+07	2,787 LF	157,000 GAL
8	178+94	1,999 LF	113,000 GAL
9	198+93	1,263 LF	71,000 GAL
10	211+56	18 LF	1,000 GAL
11	211+74	N/A	N/A

* DENOTES DISTANCE TO DOWNSTREAM VALVE

Staff requests authorization to make offers, negotiate, and procure temporary and permanent utility easements (with the amount based on current appraised values, and with consideration of other factors) up to the FY 2026 budgeted amount of \$1.5 M.

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CONCEPTUAL PLANS

REV.	DATE	DESCRIPTION	BY

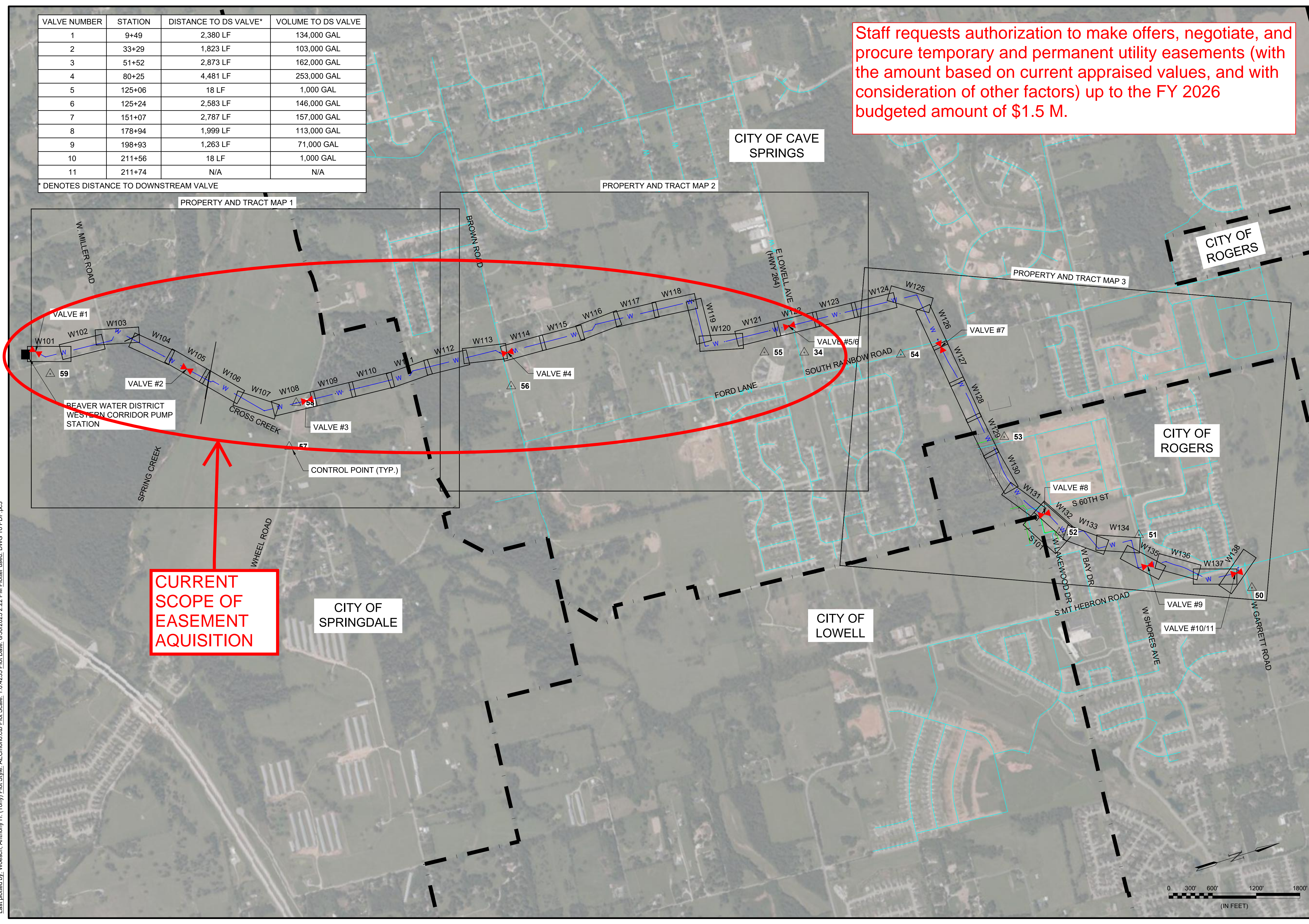
RWU
 ROGERS WATER UTILITIES
 ROGERS, ARKANSAS
 RWU WESTERN CORRIDOR TRANSMISSION LINE

SHEET KEY

JOB NO.: 21W01361
 DATE: JUNE 2025
 DESIGNED BY: RAP
 DRAWN BY: VLS

BAR IS ONE INCH ON ORIGINAL DRAWING
 IF NOT ONE INCH ON THIS SHEET, ADJUST SCALES ACCORDINGLY.

DRAWING NUMBER
G003
 SHEET NUMBER
3



CURRENT SCOPE OF EASEMENT ACQUISITION



File: L:\2021\21W01361 - RWU Western Corridor Alignment Study\Drawings\RWU-G003-KEYMAP.dwg Last Save: 10/17/2024 10:43 AM Last saved by: VLSkash
 Last plotted by: Woesch, Anthony H. (Tony) Plot Style: A EConono.ctb Plot Date: 6/30/2025 2:22 PM Plotter used: DWG To PDF.pc3

RESOLUTION NO. 25-31

A RESOLUTION AUTHORIZING ROGERS WATER UTILITIES TO PURCHASE EASEMENTS AND RIGHTS OF WAY FOR THE WESTERN CORRIDOR TRANSMISSION LINE PROJECT; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

WHEREAS RWU has engaged Contract Land Staff, LLC to, *inter-alia*, assist RWU in acquiring easements and rights of way needed for the Western Corridor Transmission Line Project (“the Project”); and

WHEREAS RWU’s FY 2026 budget approved by the Commission allocates One Million, Five Hundred Thousand Dollars (\$1,500,000) for easement acquisition for the Project; and

WHEREAS RWU should be authorized to acquire the needed easements and rights of way for the Project.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. The Rogers Water Utilities (“RWU”) is hereby authorized to purchase on behalf of RWU, the Commission, and the City of Rogers, Arkansas any easements, rights of way, and other real property interests that may be needed in connection with the Western Corridor Transmission Line Project (“the Project”) in a total amount up to and including the budgeted amount of One Million, Five Hundred Thousand Dollars (\$1,500,000). In connection therewith, the management of RWU may make (and/or authorize to be made on its behalf) any offers to purchase any easements, rights of way, and other real property interests and to engage in negotiations pertaining to such purchases.

Section 2: The Superintendent of RWU, or his designated representative, is authorized to execute any contracts, contract documents, and any other instruments and documents necessary to complete the purchases contemplated herein, consistent with the authority given under this Resolution, the final form of any contracts, contract documents, and any other instruments and

documents to be approved by the Superintendent of RWU, his approval being evidenced by his signature thereon, or by the signature of his designated representative.

Section 3. Severability Provision- In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 4. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 20th day of October 2025.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary



Staff recommends approval of the design contract amendment in the amount of \$759,900, bringing the total amount of design fees to \$1,475,100. Staff further requests authorization to negotiate the final form and content of the amendment.

**AMENDMENT TO AGREEMENT FOR PROFESSIONAL SERVICES
Rogers Waterworks and Sewer Commission
Rogers, Arkansas
Project No. 21W01361**

CONTRACT AMENDMENT NO. 02

This Contract Amendment No. 02 (“Amendment”), effective on the date last written below, shall amend the original contract between the Rogers Waterworks and Sewer Commission (Owner) and Garver, LLC (Garver), dated June 24, 2022, referred to in the following paragraphs as the “Agreement.”

This Amendment adds professional services for the Western Corridor Alignment Study.

The EXHIBIT A (SCOPE OF SERVICES) of the Agreement is hereby modified as follows:

**EXHIBIT A
(SCOPE OF SERVICES)**

1.0 General

The following language is added to Exhibit A (Scope of Services), 1.0 General of the Agreement:

1.2. Project Management and Administration (Amendment 02)

Garver will perform planning activities to set up the project quality control plan, budgets, schedule, tools, and templates. A project kickoff meeting will be held with the Owner, at the Owner’s office, to confirm project objectives, communications protocols, schedule milestones, deliverables, and administrative requirements.

At the end of each month, Garver will develop and deliver a monthly progress report and invoice to the Owner. This report shall document overall progress, outstanding issues, decision logs, schedule status, major accomplishments and milestones achieved, and significant concerns requiring Owner’s input.

7. Western Corridor Improvements

The following language is added to Exhibit A (Scope of Services), 7.0 Western Corridor Improvements, of the Agreement:

7.1. Environmental Analysis

During this phase of the Project, Garver will:

- i. Garver will complete a habitat assessment for up to 3,000 linear feet of reroutes that may be required to avoid species or cultural resources impacts. Garver will coordinate with the US Fish and Wildlife Service (USFWS) due to potential project impacts to Ozark Cavefish. Compensatory mitigation and/or conservation measures will be calculated as part of the BA for agency



approval.

- ii. Garver will complete wetland investigations for up to 3,000 linear feet that may require additional wetlands investigations and cultural resources surveys. Any additional surveys will be completed as part of extra work. Garver will work through the USACE to coordinate Section 106 approval with the State Historic Preservation Office (SHPO). Garver will coordinate with USFWS as described above to complete Section 7 of the ESA coordination as required by USACE for the Section 404 Permit (Nationwide Permit). Any additional tribal consultation will be completed by the USACE.
- iii. Garver will coordinate issuance of a Nationwide 404 permit with US Army Corps of Engineers (USACE). Garver will coordinate with the Arkansas Division of Environmental Quality if Individual Section 401 water quality certification is required.

7.2. Maintenance of Traffic

Garver will provide preliminary and final maintenance of traffic plans for waterline installation at the following locations:

- W. Miller Road
- Wagon Wheel Road
- Brown Road
- S. Rainbow Road
- Eris Ave.
- Mt. Hebron Road near Lunar Avenue
- Janie Darr Elementary driveways
- Mt. Hebron Road near W. Bay Drive
- Shores Avenue
- Mt. Hebron Road approximately 500-ft. south of W. Murfield Drive
- Mt. Hebron Road near Garrett Road

Preliminary maintenance of traffic plans will provide phased approaches to safely maintain two-way traffic for installation of the waterline. This may include the use of flaggers, temporary traffic signals, or detours. Plan view drawings will be provided showing necessary advanced warning signage, temporary pavement markings, traffic control devices, and/or concrete barriers. Maintenance of traffic plans will adhere to the standards set forth in the Manual on Uniform Traffic Control Devices (MUTCD). Miscellaneous traffic control details will be provided as required. Quantities and an opinion of probable construction costs will be provided.

Final plans will include revisions to the preliminary MOT plan, quantities, and opinion of probable construction costs based on Preliminary Plan comments. Technical specifications for the traffic control plan and devices will be added.

7.3. Preliminary Design (60% plans)

- i. Garver will prepare preliminary water line plans. The drawings will include a cover sheet, general sheet (legend and survey control), plan and profile key



maps, property and track map(s), and water transmission line and profiles (1" = 20' full size scale). The preliminary design will represent approximately 60 percent of final construction contract plans and exclude any specifications and details.

- ii. Garver will prepare a opinion of probable construction costs. The OPCC will be AACE Class 2 and include a contingency range from -15% to +20% for construction completion.
- iii. Garver will submit the draft preliminary drawings and cost to the Owner for review and comment. Garver will conduct a workshop with the Owner to review and discuss the Preliminary Design, and Garver will incorporate Owner review comments into the Final Design.
- iv. Garver will furnish plans (electronic pdf) to known utility owners to confirm utility locations on the plans.

7.4. Final Design (100% plans)

- i. Garver will prepare final design level water line plans. The drawings will include a cover sheet, general sheet (legend and survey control), plan and profile key map, property and track map(s), and water transmission line and profiles (1" = 20' full size scale). The drawings will include traffic control, erosion control, and construction details. The final design will represent approximately 100 percent of final construction contract plans and exclude any specifications and details.
- ii. Garver will prepare an opinion of probable construction costs. The OPCC will be AACE Class 1 and include a contingency range from -10% to +15% for construction completion.
- iii. Garver will prepare final design project specifications. These specifications will include all technical specifications and the front-end documents including proposal forms, notice to bidders, bid forms, and bond forms.
- iv. Garver will submit the draft final drawings, OPCC, and specifications to the Owner for review and comment. Garver will conduct a workshop with the Owner to review and discuss the Final Design, and Garver will incorporate Owner review comments into the Bid Documents
- v. Garver will prepare Bidding Documents that will incorporate the comments received from the Final Design review meeting and prepare bid ready documents.
- vi. Garver will furnish plans (electronic pdf) to known utility owners to confirm utility locations on the plans.



7.5. Bidding Services

The bidding period for bidders is anticipated to extend for a 60-day duration. During the bidding phase of the project, Garver will

- i. Garver will provide support for bid advertisement, construction contract documents, and any associated information for download by prospective bidders
- ii. Support the contract documents by preparing up to two (2) addenda as appropriate
- iii. Prepare agenda and facilitate one (1) pre-bid meeting, as well as prepare meeting minutes with bidder attendance
- iv. Attend the bid opening, prepare bid tabulation, evaluate bids, meeting minutes and recommend award
- v. Issued for Construction Documents – Incorporate any required changes and addenda to construction ready documents

7.6. Land Acquisition Coordination/Staking

Garver will mobilize a survey crew a maximum of three trips to the site to stake the proposed easements and waterline alignment for a maximum of 30 tracts.

This task will also include hours for minor revisions to easement documents and coordination between the City, land acquisition team, and Garver.

7.7. Subgrade Exploration for Risk Mitigation

Garver will contract with a qualified sub-consultant to provide in-depth subgrade exploration and mapping of the assumed karst structures. This sub-consultant will inform the Owner and Garver of the route for construction with the least risk of uncovering protected underground karst water structures and protected animals.

This subconsultant will provide the following:

- i. Utilize specialized electrical resistivity imaging technology and experience to deliver an assessment of potential karst features in key areas along the proposed Rogers Waterworks Utilities (RWU) Western Corridor alignment
- ii. Collect and assess electrical images in 2D & 3D to evaluate connectivity of anomalous zones in order to predict potential water filled conduit pathways
- iii. Integrate regional and local hydrology and geology information to provide additional certainty in interpretations to allow Garver to confidently plan the corridor route where it does not intersect with potential problematic karst features

2. Project Deliverables

Add the following items to Exhibit A (Scope of Services), 7. Project Deliverables of the Agreement:

6. Electronic PDF copies of all documents (environmental, conceptual design, easements)
7. One hard copy of the final Conceptual Design, half and full-size drawings.



3. Summary of Meetings and Workshops

Add the following items to Exhibit A (Scope of Services), 8. Summary of Meetings and Workshops of the Agreement:

9. Preliminary Design Kickoff Meeting
10. Water Masterplan Update Workshop
11. Preliminary Design Workshop
12. Final Design Workshop
13. Pre-Bid Meeting
14. Bid Opening

9. Schedule

Add the following items to Exhibit A (Scope of Services), 9. Schedule of the Agreement:

<u>Phase Description</u>	<u>Calendar Days</u>
Property Surveys	Within 90 days of Abstractor Record Research
Wetland and Habitat Assessment	Submit to USACE and USFWS within 60 days of Notice to Proceed
Cultural Resource Survey	Within 60 days of SHPO Response
Preliminary Design	Within 90 days of Property Surveys and Cultural Resource Surveys
Final Design	Within 30 days of Conceptual Design comments
Property Acquisition Documents	Within 90 days of final Conceptual Design

10. Extra Work

Omit and the following items to Exhibit A (Scope of Services), 10. Extra Work of the Agreement:

- Omit Item 21. ~~Final Design, Bidding, and Construction Services~~
- Omit Item 22. ~~USACE individual 404 permitting, including wetlands and stream mitigation.~~
- Omit Item 26. ~~Property Acquisition Services, unless added by future Amendment.~~



The EXHIBIT B (COMPENSATION SCHEDULE) of the Agreement is hereby modified as follows:

**EXHIBIT B
(COMPENSATION SCHEDULE)**

Update the table in Exhibit B (COMPENSATION SCHEDULE) of the Agreement:

WORK DESCRIPTION	FEE AMOUNT	FEE TYPE
Task 1 - Project Management and Administration	\$11,000	Hourly Rate + Expenses
Task 1 – Project Management and Administration (Amendment 1)	\$17,400	
Task 1.2 – Project Management and Administration (Amendment 02)	\$85,000	
Task 2 – Data Collection	\$7,000	
Task 3 – Emergency Connection Analysis	\$28,000	
Task 4 – Western Corridor Alternatives Analysis	\$27,000	
Task 5 – Western Corridor Route Study	\$29,000	
Task 6 – Western Corridor Improvements Study	\$23,000	
Task 6.1. – Surveys (Design and Property)	\$224,500	
Task 6.2. – Geotechnical Services	\$9,700	
Task 6.3. – Environmental Services	\$61,900	
Task 6.4. – Conceptual Design	\$166,600	
Task 6.5. – Property Acquisition Locations	\$110,100	
Task 7.1 – Environmental Services	\$45,000	
Task 7.2 – Preliminary Design (60% Plans)	\$225,000	
Task 7.3 – Final Design (100% Plans)	\$184,000	
Task 7.4 – Maintenance of Traffic/Detour Plans	\$36,000	
Task 7.5 – Bidding Services	\$18,000	
Task 7.6 – Land Acquisition Staking	\$56,900	
Task 7.7 – Subgrade Exploration for Risk Mitigation - Geophysics	\$110,000	
Original Contract	\$125,000	
Amendment 01	\$590,200	
Amendment 02	\$759,900	
Total Fee	\$1,475,100	

Revise the total estimate amount paid to Garver under this Agreement from \$715,200 to \$1,475,100.



The EXHIBIT C (Hourly Rates) of the Agreement is hereby modified as follows:

Exhibit C
Rogers Water Utilities
RWU Western Corridor - Amendment 02
Garver Hourly Rate Schedule: July 2025 - June 2026

Classification	Rates	Classification	Rates
Engineers / Architects		Resource Specialists	
E-1	\$ 140.00	RS-1	\$ 112.00
E-2	\$ 162.00	RS-2	\$ 148.00
E-3	\$ 186.00	RS-3	\$ 209.00
E-4	\$ 218.00	RS-4	\$ 287.00
E-5	\$ 265.00	RS-5	\$ 359.00
E-6	\$ 326.00	RS-6	\$ 441.00
E-7	\$ 453.00	RS-7	\$ 493.00
Planners		Environmental Specialists	
P-1	\$ 168.00	ES-1	\$ 112.00
P-2	\$ 211.00	ES-2	\$ 141.00
P-3	\$ 262.00	ES-3	\$ 180.00
P-4	\$ 293.00	ES-4	\$ 212.00
P-5	\$ 330.00	ES-5	\$ 266.00
Designers		ES-6	\$ 341.00
D-1	\$ 127.00	ES-7	\$ 427.00
D-2	\$ 145.00	ES-8	\$ 483.00
D-3	\$ 173.00	Project Controls	
D-4	\$ 206.00	PC-1	\$ 114.00
D-5	\$ 254.00	PC-2	\$ 151.00
Technicians		PC-3	\$ 192.00
T-1	\$ 102.00	PC-4	\$ 246.00
T-2	\$ 123.00	PC-5	\$ 300.00
T-3	\$ 150.00	PC-6	\$ 388.00
T-4	\$ 193.00	PC-7	\$ 487.00
Surveyors		Management / Administration	
S-1	\$ 62.00	AM-1	\$ 81.00
S-2	\$ 83.00	AM-2	\$ 103.00
S-3	\$ 112.00	AM-3	\$ 144.00
S-4	\$ 159.00	AM-4	\$ 184.00
S-5	\$ 201.00	AM-5	\$ 225.00
S-6	\$ 234.00	AM-6	\$ 292.00
S-7	\$ 278.00	AM-7	\$ 374.00
S-8	\$ 350.00	M-1	\$ 546.00
2-Man Crew (Survey)	\$ 242.00		
3-Man Crew (Survey)	\$ 302.00		
2-Man Crew (GPS Survey)	\$ 298.00		
3-Man Crew (GPS Survey)	\$ 370.00		
Construction Observation			
C-1	\$ 121.00		
C-2	\$ 151.00		
C-3	\$ 184.00		
C-4	\$ 237.00		
C-5	\$ 286.00		



Terms and conditions of the Agreement not modified herein remain unchanged and in full force and effect. This Amendment may be executed in two (2) or more counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Owner and Garver have executed this Amendment effective as of the date last written below.

ROGERS WATERWORKS AND
SEWER COMMISSION

GARVER, LLC

By: _____
Signature

By: _____
Signature

Name: Brent Dobler
Printed Name

Name: Jerry T. Martin
Printed Name

Title: Superintendent

Title: Water Team Leader

Date: _____

Date: _____

Attest: _____
Brian Sartain

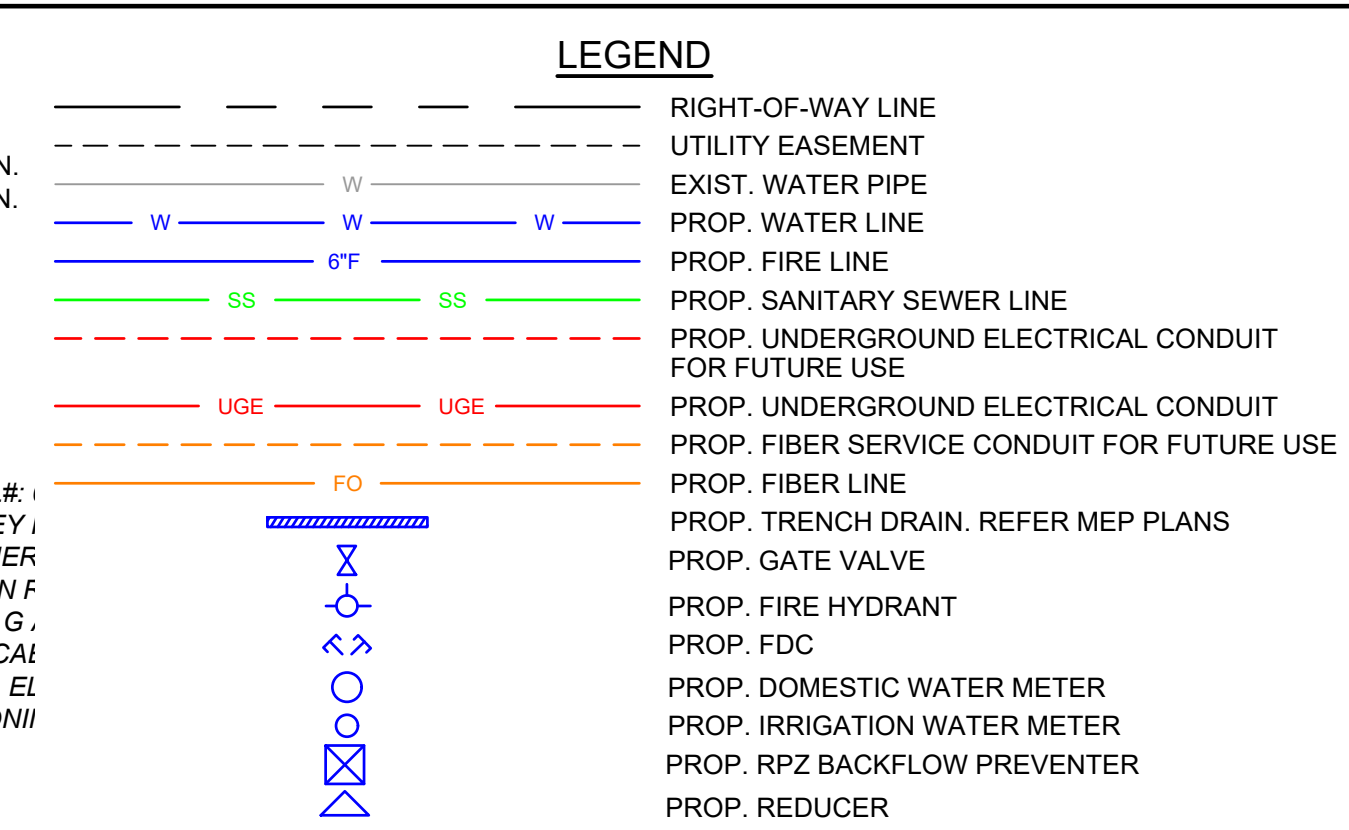
Attest: _____
Chris Randall



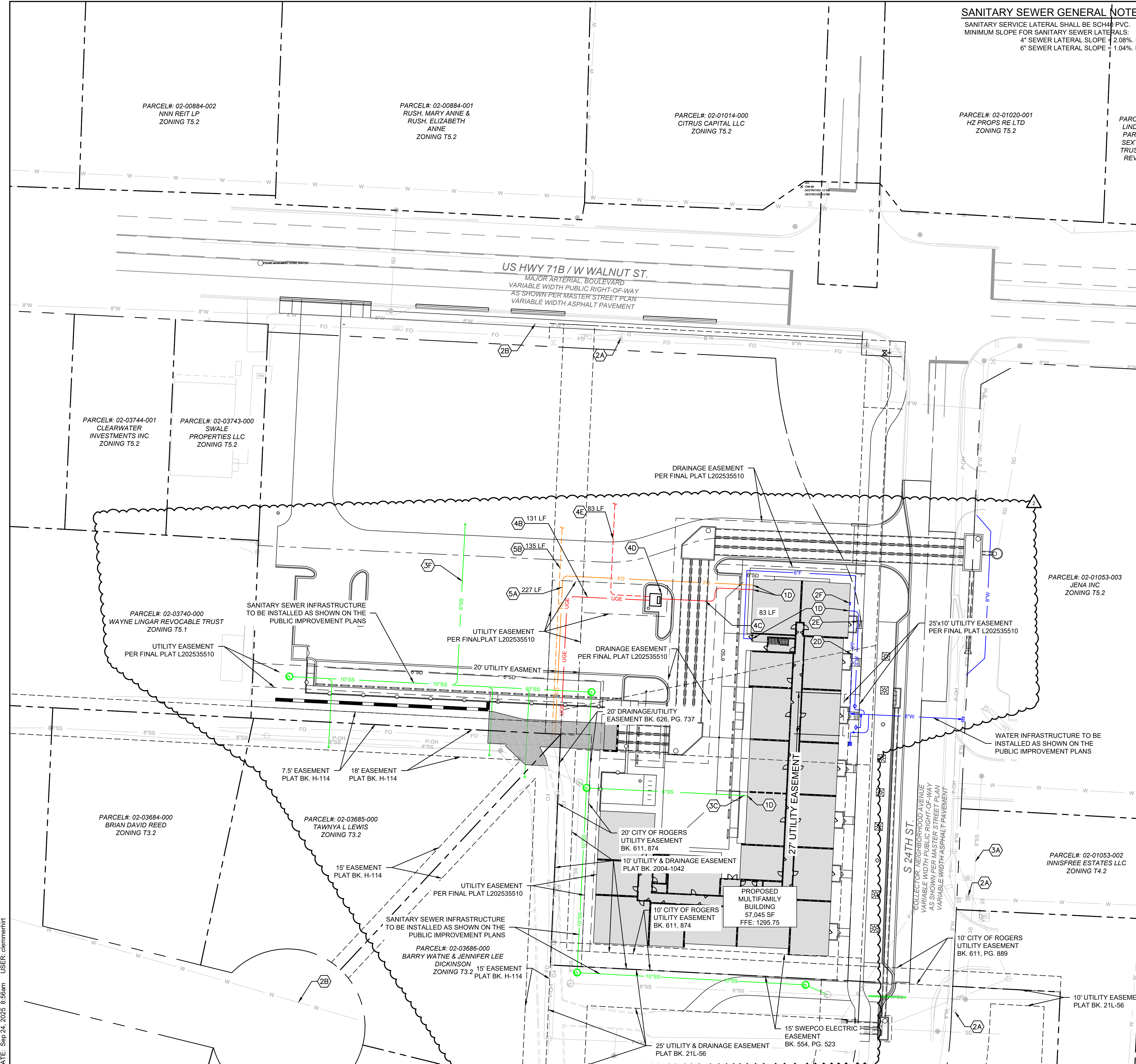
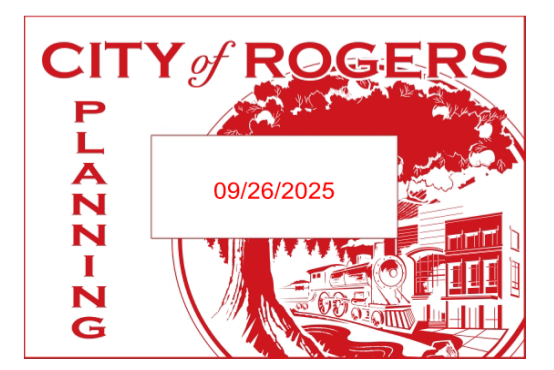
REV. NO.	DATE	DESCRIPTION
1	09/10/2025	CITY REVISIONS (ADDENDUM-2)
2	09/10/2025	CITY REVISIONS (ADDENDUM-2)

REV. NO.	DATE	DESCRIPTION
1	09/10/2025	CITY REVISIONS (ADDENDUM-2)
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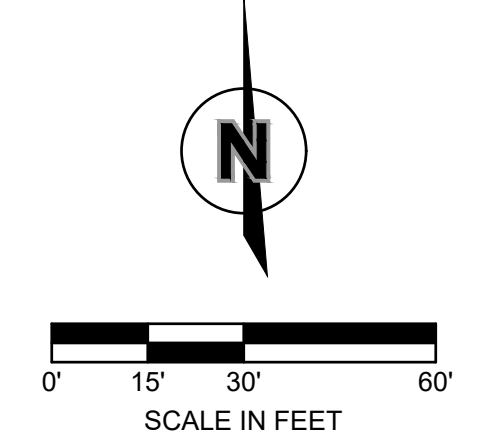
SANITARY SEWER GENERAL NOTE:
SANITARY SERVICE LATERAL SHALL BE SCH40 PVC.
MINIMUM SLOPE FOR SANITARY SEWER LATERALS:
4" SEWER LATERAL SLOPE = 2.08% MIN.
6" SEWER LATERAL SLOPE = 1.04% MIN.



- KEYNOTES:**
- 1A POINT OF CONNECTION TO EXISTING UTILITY
 - 1B CONNECTION TO BUILDING (REFER TO MEP PLANS FOR CONTINUATION)
 - 1C CONTRACTOR TO USE CAUTION WHEN CROSSING UNDERGROUND UTILITIES. VERIFY DEPTH AND LOCATION OF EXISTING UTILITIES PRIOR TO CROSSING.
 - 1D REFER TO MEP FOR CONTINUATION
 - 2A EXISTING FIRE HYDRANT
 - 2B EXISTING 8" DIP WATER MAIN
 - 2C INSTALL 8" DIP CLASS 350 WATER MAIN
 - 2D INSTALL 6" DIP CLASS 350 FIRE LINE
 - 2E INSTALL 3" SDR 13.5 PVC DOMESTIC WATER LINE
 - 2F PROPOSED WALL MOUNTED FDC (SEE FIRE SUPPRESSION PLANS FOR MORE DETAILS)
 - 2G INSTALL 1" IRRIGATION WATER METER PER ROGERS WATER UTILITIES SPECIFICATIONS.
 - 2H INSTALL WATTS LF919QT 1" RPZA OUTDOOR ASSEMBLY (SEE DETAIL ON SHEET WD-1)
 - 2I INSTALL 2" DOMESTIC WATER METER PER ROGERS WATER UTILITIES SPECIFICATIONS.
 - 2J INSTALL 6" DEMARCATION VALVE PAINTED RED MARKED "FIRE".
 - 2K INSTALL 8" X 8" M.J. TAPPING SLEEVE WITH GATE VALVE AND THRUST BLOCKING WITH ADJUSTABLE VALVE BOX.
 - 2L INSTALL FIRE HYDRANT AND 8" GATE VALVE W/ TAMPER-PROOF OPERATING NUT. (SEE DETAIL ON SHEET WD-1)
 - 2M INSTALL 8" X 6" REDUCER
 - 3A EXISTING 8" SANITARY SEWER MAIN
 - 3B INSTALL 6", SCH-40, PVC SANITARY SEWER SERVICE LINE.
 - 3C INSTALL 6" SANITARY SEWER CLEANOUT (INVERT ELEVATION SHOWN ON PLANS)
CONNECT TO EXISTING SSWR MANHOLE. FL=1286.22
RIM EL= 1291.51
EX. FL (S)= 1286.12
EX. FL (W)= 1286.02
 - 3E CONTRACTOR TO ADJUST THE EXISTING SANITARY SEWER MANHOLE TO FINISHED GRADE. (SEE DETAIL ON SHEET SD-1)
 - 3F CONTRACTOR TO PROVIDE 6" SANITARY SEWER SERVICE STUB OUT FOR FUTURE EXPANSION @ 1.20% MIN. SLOPE. PROVIDE CAP AND T-POST PER RWU SPECIFICATIONS.
 - 4A CONNECT TO EXISTING POWER POLE. COORDINATE WITH SWEPCO.
 - 4B INSTALL 4" CONDUIT WITH PULL STRING FOR PRIMARY ELECTRICAL SERVICE PER SWEPCO SPECIFICATIONS.
 - 4C INSTALL 4" CONDUIT WITH PULL STRING FOR SECONDARY ELECTRICAL SERVICE PER SWEPCO SPECIFICATIONS.
 - 4D INSTALL PAD MOUNTED TRANSFORMER. PAD TO BE INSTALLED PER SWEPCO SPECIFICATIONS. (SEE MEP PLANS FOR TRANSFORMER/SERVICE SIZE)
 - 4E INSTALL 4" CONDUIT WITH PULL STRING FOR FUTURE SECONDARY ELECTRIC SERVICE TO NORTHERN PARCEL.
 - 5A INSTALL 4" CONDUIT WITH PULL STRING FOR FIBER SERVICE. COORDINATE CONNECTION WITH PHONE SERVICE PROVIDED.
 - 5B INSTALL 4" CONDUIT WITH PULL STRING FOR FUTURE FIBER SERVICE TO NORTHERN PARCEL.



BENCHMARK:
BENCHMARK #1
CHISELED X CURB INLET NE
OF PARK SOUTH OF OLIVE
STREET
RIM ELEV. = 1296.77
BENCHMARK #2
CHISELED X CURB INLET NE
OF PARK NORTH OF OLIVE
STREET
RIM ELEV. = 1297.07



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DATE: Sep 24, 2025 8:56am USER: clemmerh

Walnut Commons Updated Water & Sanitary Sewer Breakdown 9.15.25

Water

8" DI Water Main	LF	106	\$	111.00	\$	11,766.00
Cut Road & T-Patch Per COR	EA	1	\$	28,000.00	\$	28,000.00
6" Gate Valve	EA	2	\$	1,100.00	\$	2,200.00
6" Fire Hydrant Assembly With 9' lead	EA	1	\$	12,000.00	\$	12,000.00
90 Bend	EA	1	\$	300.00	\$	300.00
8x8 tapping sleeve	EA	1	\$	7,000.00	\$	7,000.00
2" Gate Valve	EA	1	\$	5,160.00	\$	5,160.00
2" Domestic Water Meter	EA	1	\$	3,500.00	\$	3,500.00
Thrust Blocking	Lump	5	\$	350.00	\$	1,750.00
T-Patch With CL 7 Backfill	Lump	1	\$	28,000.00	\$	28,000.00
						\$ 99,676.00

Sanitary Sewer

						\$ -
SS Manholes	EA	5	\$	13,500.00	\$	67,500.00
Tie-In To Existing	Lump	1	\$	5,500.00	\$	5,500.00
10" SS Pipe (including rock backfill)	LF	550	\$	85.00	\$	46,750.00
						\$ 119,750.00

Staff requests authorization to negotiate the final form and content of the Facilities Extension Agreement for the Walnut Commons Multifamily Development to include cost participation in the construction of public water and sewer extensions in the amount of \$219,426, with an additional \$20,000 in contingency, with the total cost being up to \$239,426.00.

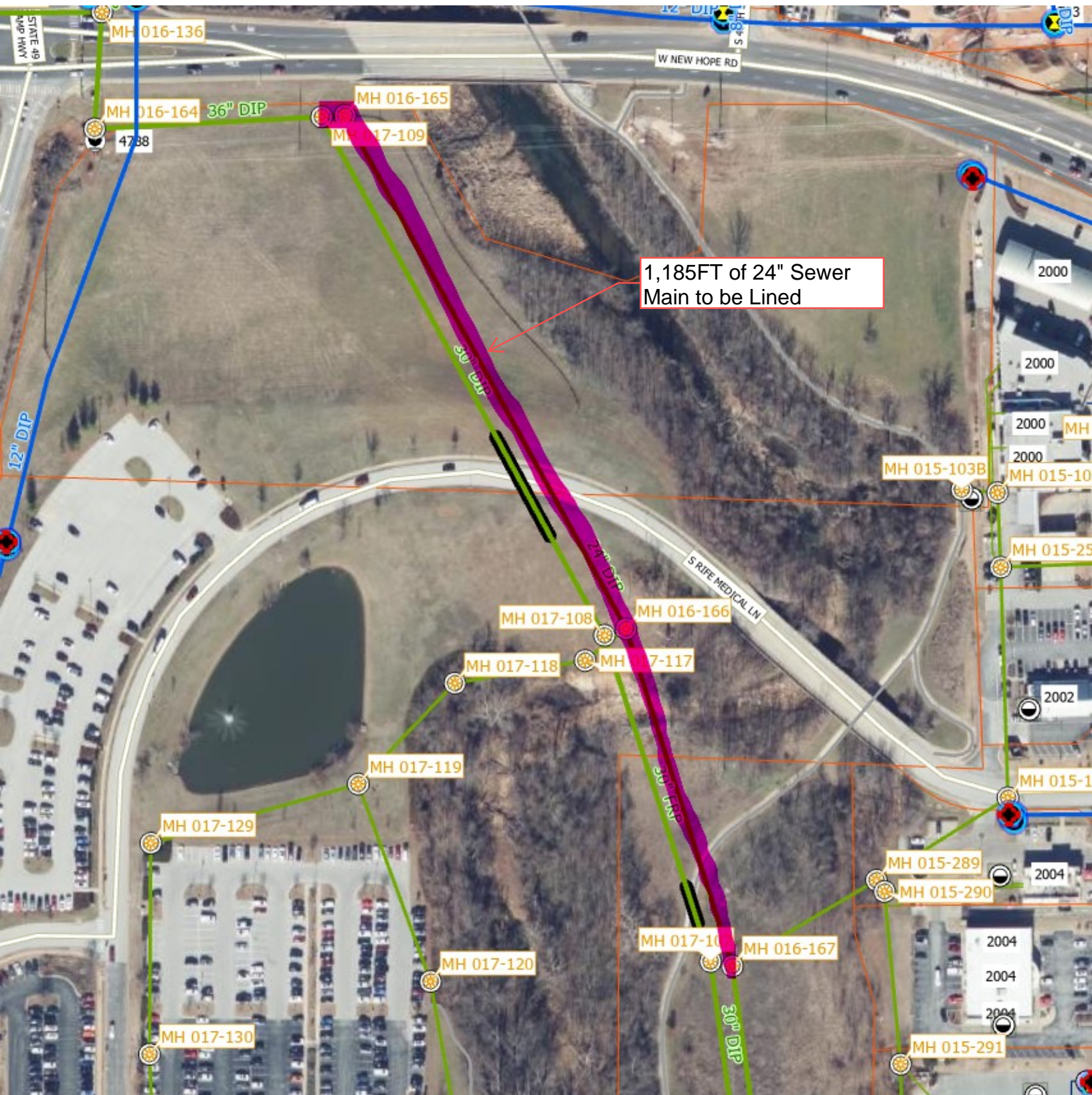
Additional Work Area

Future Oak ST



Oak Street - Dodson to 52nd	
Bid Amount	\$ 570,887.62
Total Amount in Change Order 1	\$ 171,654.00
Total Amount in Change Order 2	\$ 149,328.00
New Contract Amount	\$ 891,869.62

Staff recomends approving the Change Order 2 for Oak Street - Dodson to 52nd in the amount of \$149,328.00, bringing the contract total to \$891,869.62.



1,185FT of 24" Sewer Main to be Lined

Change Order 1 for Blossomway Large Sewer Main Lining	
Original Contract Price	\$2,096,854.00
Owner's Allowance	\$50,000.00
Change Order 1	\$223,965.00
Change to Contract Price	\$173,965.00
New Contract Price	\$2,270,819.00

Engineering Staff is recommending approving Change Order 1 for the additional 1,185FT of 24" sewer lining for a change to the contract price of \$173,965.00, bringing the contract price to \$2,270,819.00.



Annual Budget Fiscal Year 2026

Amended 10/20/2025

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S-5	Sewer Department Personnel
R-1	Summary of Budgeted Change in Reserves

Rogers Water Department
Cash Basis
FY 26 Budget

	<u>FY 2025 Budget</u>	<u>FY 2025 Estimate</u>	<u>FY 2026 Budget</u>	<u>% Chg from FY25 Bud</u>	
Revenue					
Residential Water	\$ 10,558,000	\$ 10,653,000	11,183,000	5.9%	
Commercial Water	5,364,000	5,273,000	5,577,000	4.0%	
Industrial Water	1,717,000	1,816,000	1,882,000	9.6%	
Interest Income	782,000	1,109,000	862,000	10.2%	
Access/Impact/New Customer Fees	782,900	1,202,200	2,488,000	217.8%	
Miscellaneous Income	1,034,860	1,129,034	1,064,500	2.9%	
Service Charge	236,000	228,000	231,000	-2.1%	
Total Revenue	<u>\$ 20,474,760</u>	<u>\$ 21,410,234</u>	<u>23,287,500</u>	<u>13.7%</u>	
Operating Expenses					
General Expense	\$ 6,968,820	\$ 6,935,164	7,986,534	14.6%	
Engineering Expense	452,854	693,747	782,380	72.8%	
Field Expense	2,702,019	2,597,580	2,767,612	2.4%	
Office Expense	1,462,825	1,337,251	1,408,005	-3.7%	
Capital Projects-Funded Depreciation	9,610,835	4,258,487	6,132,750	-36.2%	(W-4)
Total Operating Expenses	<u>\$ 21,197,353</u>	<u>\$ 15,822,229</u>	<u>19,077,281</u>	<u>-10.0%</u>	
Other					
Debt Service (Principal & Interest)	\$ 1,752,644	\$ 1,752,644	1,751,419	-0.1%	
Capital Projects - Additions & Improvements	5,660,072	6,128,162	8,716,750	54.0%	(W-4)
Capital Projects - Contributed Mainline	(3,400,000)	(4,215,000)	(4,177,000)	22.9%	(W-4)
Restricted Reserves					
Transfer to Restricted for Depreciation	819,000	1,071,000	1,164,000	42.1%	
Use of Reserves Restricted for Depreciation	(3,380,000)	(3,379,962)	(1,100,000)	-67.5%	
Transfer to Restricted for Access/Impact/New	782,900	1,202,200	2,488,000	217.8%	
Use of Reserves Restricted for Access/Impact/New	(900,000)	(900,000)	(2,800,000)	211.1%	
Total Other	<u>\$ 1,334,616</u>	<u>\$ 1,659,044</u>	<u>6,043,169</u>	<u>352.8%</u>	
Total Operating Expenses & Other	<u>\$ 22,531,969</u>	<u>\$ 17,481,273</u>	<u>25,120,450</u>	<u>11.5%</u>	
Change in Unrestricted Reserves*	\$ (2,057,209)	\$ 3,928,962	(1,832,950)		(R-1)
Change in Restricted Reserves	\$ (2,678,100)	\$ (2,006,762)	(248,000)		(R-1)
Change in Total Water Reserves	<u>\$ (4,735,309)</u>	<u>\$ 1,922,200</u>	<u>(2,080,950)</u>		(R-1)

* Total Revenue less Total Operating Expenses & Other

**Rogers Water Department
Accrual Basis
FY 26 Budget**

Account	Revenue	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
1-4440.00	Residential Water	\$ 10,558,000	\$ 10,653,000	\$ 11,183,000	\$ 625,000	5.9%
1-4450.00	Commercial Water	5,364,000	5,273,000	5,577,000	213,000	4.0%
1-4460.00	Industrial Water	1,717,000	1,816,000	1,882,000	165,000	9.6%
1-4470.00	Hydrants	14,000	14,200	15,000	1,000	7.1%
1-4470.01	Fire Lines	130,000	138,700	135,000	5,000	3.8%
1-4470.02	Labor Sales	45,000	52,700	45,000	-	0.0%
1-4470.03	AR Dept of Health Fee	143,600	145,400	147,000	3,400	2.4%
1-4470.04	Large Tap Fees	20,000	15,100	20,000	-	0.0%
1-4470.05	Machine Time Sales	23,000	25,100	26,000	3,000	13.0%
1-4470.06	Hydrant Meter Rentals	60,000	56,800	60,000	-	0.0%
1-4470.07	Misc. Water Sales	65,000	60,800	70,000	5,000	7.7%
1-4471.00	Service Charge Income	236,000	228,000	231,000	(5,000)	-2.1%
1-4471.05	Penalty	454,000	431,300	457,000	3,000	0.7%
1-4472.00	Interest Income-Investments	653,000	825,800	642,000	(11,000)	-1.7%
1-4472.01	Interest Income-Bank Accts	106,000	245,400	191,000	85,000	80.2%
1-4472.98	Interest Income-Bond Funds	23,000	37,800	29,000	6,000	26.1%
1-4474.00	Sale of Assets	5,000	(7,710)	8,000	3,000	60.0%
1-4475.00	Rent Income	-	5,044	-	-	
1-4476.00	New Customer Fees	65,900	65,300	65,000	(900)	-1.4%
1-4476.10	Access Fees	228,900	264,800	59,000	(169,900)	-74.2%
1-4476.20	Impact Fees	488,100	872,100	2,364,000	1,875,900	384.3%
1-4482.00	Inland Billing Revenue	65,000	66,900	67,000	2,000	3.1%
1-4485.00	Miscellaneous Income	10,260	124,700	14,500	4,240	41.3%
1-4490.00	Contributed Capital	-	4,083,288	4,177,000	4,177,000	
	Total Revenue	\$ 20,474,760	\$ 25,493,522	\$ 27,464,500	\$ 6,989,740	34.1%
	Total Expenses	\$ 15,674,078	\$ 15,994,686	\$ 17,555,112	\$ 1,881,034	12.0%
	Budgeted Income Before APERS Liability Adjustment	\$ 4,800,682	\$ 9,498,836	\$ 9,909,388	\$ 5,108,706	106.4%

**Rogers Water Department
Expense Detail
FY 26 Budget**

Account	Expense	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
GENERAL EXPENSE						
1-555-5252	TRAINING EXPENSE	\$ -	\$ 833	-	\$ -	
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	234	234	260	26	11.1%
1-555-5302	JANITORIAL EXPENSE	21,220	22,271	24,700	3,480	16.4%
1-555-5305	MISCELLANEOUS	3,160	9,081	4,400	1,240	39.2%
1-555-5306	OFFICE SUPPLIES	-	-	10,000	10,000	
1-555-5307	OUTSIDE SERVICES	-	-	150,000	150,000	
1-555-5330	BEAVER WATERSHED ALLIANCE	5,000	5,125	5,000	-	0.0%
1-555-5350	UTILITIES	34,000	29,999	34,200	200	0.6%
1-555-5400	ARKANSAS PUBLIC WATER FEE	143,600	145,090	147,000	3,400	2.4%
1-555-5402	CUSTOMER PAYMENT FEES	201,700	235,000	279,000	77,300	38.3%
1-555-5500	WATER PURCHASES	6,244,000	6,340,733	6,988,000	744,000	11.9%
1-555-5580	EQUIP. MAINT. FEES	1,080	1,068	1,080	-	0.0%
1-555-5581	SOFTWARE MAINTENANCE FEES	165,226	75,065	176,774	11,548	7.0%
1-555-5602	INSURANCE-BLDGS & CONTENTS	20,300	20,334	30,570	10,270	50.6%
1-555-5650	ACCOUNTING/LLEGAL EXPENSE	17,500	19,450	23,750	6,250	35.7%
1-555-5651	ATTORNEY RETAINER FEES	35,000	17,816	35,000	-	0.0%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	35,000	6,265	35,000	-	0.0%
1-555-5654	EMPLOYEE PRACTICE CLAIMS	35,000	-	35,000	-	0.0%
1-555-5700	TRUSTEE FEES	6,800	6,800	6,800	-	0.0%
1-555-5701	2016 BOND INTEREST	371,410	371,410	354,610	(16,800)	-4.5%
1-555-5702	AMORTIZATION-2016 BONDS	(27,718)	(27,718)	(27,718)	-	0.0%
1-555-5703	2012 BOND INTEREST	159,475	159,475	134,825	(24,650)	-15.5%
1-555-5704	2012 BOND REFUNDING COSTS	48,429	48,249	48,249	(180)	-0.4%
1-555-5705	AMORTIZATION-2012 BONDS	(2,392)	(2,392)	(2,392)	-	0.0%
1-555-5706	2016 BOND REFUNDING COSTS	7,263	7,263	7,263	-	0.0%
1-555-5707	2016 BOND INSURANCE	833	833	833	-	0.0%
1-555-5800	DEPRECIATION	3,315,000	3,245,300	3,448,800	133,800	4.0%
1-555-5801	AMORT OF SOFTWARE HOSTING-AZTECA	30,000	-	-	(30,000)	-100.0%
1-555-5802	AMORT OF SOFTWARE HOSTING-TYLER	13,260	-	-	(13,260)	-100.0%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	-	162,132	162,132	162,132	
1-555-5850	BAD DEBTS	35,000	204,000	204,000	169,000	482.9%
1-555-9100	INTEREST EXP ROU SUBSCRIPTION ASSET	-	12,593	8,779	8,779	
		\$ 10,919,380	\$ 11,116,308	12,325,915	\$ 1,406,535	12.9%
ENGINEERING EXPENSE						
1-560-5100	SALARIES ENGINEERING	\$ 420,000	\$ 475,136	536,100	\$ 116,100	27.6%
1-560-5102	CAPITALIZED COSTS	(170,000)	-	-	170,000	-100.0%
1-560-5104	APERS-ENGINEERING	64,344	73,306	82,100	17,756	27.6%
1-560-5105	HEALTH INSURANCE	58,800	61,179	59,700	900	1.5%
1-560-5106	LIFE INSURANCE	2,200	1,612	1,700	(500)	-22.7%
1-560-5107	DISABILITY INSURANCE	1,200	886	900	(300)	-25.0%
1-560-5111	FICA	32,130	35,042	42,700	10,570	32.9%
1-560-5251	TRAVEL EXPENSE	2,500	463	2,500	-	0.0%
1-560-5252	TRAINING EXPENSE	3,000	1,453	3,000	-	0.0%
1-560-5305	MISCELLANEOUS	800	2,919	800	-	0.0%
1-560-5306	OFFICE SUPPLIES	3,500	2,836	3,500	-	0.0%
1-560-5307	OUTSIDE SERVICES	7,000	11,015	7,000	-	0.0%
1-560-5308	ASSOCIATION DUES & EXPENSE	3,000	262	1,500	(1,500)	-50.0%
1-560-5350	TELECOM EXPENSE	-	-	5,100	5,100	
1-560-5551	VEHICLE EXPENSE	5,000	5,877	6,000	1,000	20.0%
1-560-5581	SOFTWARE MAINTENANCE	12,500	13,736	22,300	9,800	78.4%
1-560-5601	WORKMANS COMPENSATION	5,980	7,174	6,980	1,000	16.7%
1-560-5602	INSURANCE-BLDGS & CONTENTS	400	416	-	(400)	-100.0%
1-560-5603	INSURANCE-VEHICLES	500	436	500	-	0.0%
1-560-5800	DEPRECIATION	25,000	11,900	14,900	(10,100)	-40.4%
		\$ 477,854	\$ 705,647	797,280	\$ 319,426	66.8%
FIELD EXPENSE						
1-565-5100	SALARIES FIELD	\$ 1,286,000	\$ 1,185,151	1,309,300	\$ 23,300	1.8%
1-565-5102	CAPITALIZED COSTS	7,500	-	-	(7,500)	-100.0%
1-565-5104	APERS-FIELD	197,044	184,575	200,600	3,556	1.8%
1-565-5105	HEALTH INSURANCE	185,400	155,589	199,000	13,600	7.3%
1-565-5106	LIFE INSURANCE	5,560	3,959	5,600	40	0.7%
1-565-5107	DISABILITY INSURANCE	3,040	2,171	3,100	60	2.0%
1-565-5110	UNIFORMS	19,500	20,014	22,000	2,500	12.8%
1-565-5111	FICA	98,401	89,519	100,200	1,799	1.8%
1-565-5251	TRAVEL AND TRAINING	15,000	14,098	15,000	-	0.0%

**Rogers Water Department
Expense Detail
FY 26 Budget**

Account	Expense	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
1-565-5304	SAFETY EQUIPMENT	20,000	20,792	20,000	-	0.0%
1-565-5305	MISCELLANEOUS	3,000	1,485	2,000	(1,000)	-33.3%
1-565-5306	OFFICE SUPPLIES	7,000	2,389	5,000	(2,000)	-28.6%
1-565-5307	OUTSIDE SERVICES	12,000	11,754	11,000	(1,000)	-8.3%
1-565-5308	DUES, SUBSCR. LICENSE	3,000	1,013	3,000	-	0.0%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	5,000	1,300	500	(4,500)	-90.0%
1-565-5350	UTILITIES	100,000	98,975	100,000	-	0.0%
1-565-5551	VEHICLE MAINT.	51,300	65,106	54,000	2,700	5.3%
1-565-5552	FIELD REPAIR AND MAINT.	450,000	535,147	450,000	-	0.0%
1-565-5553	BACKHOE	3,000	-	2,000	(1,000)	-33.3%
1-565-5555	SCADA HAND TOOLS	5,000	4,226	5,000	-	0.0%
1-565-5557	EQUIPMENT MAINT.	40,000	34,091	35,000	(5,000)	-12.5%
1-565-5558	SUPPLIES, HAND TOOLS	38,000	36,712	38,000	-	0.0%
1-565-5559	GAS AND OIL	55,000	43,222	50,000	(5,000)	-9.1%
1-565-5560	GENERATOR MAINTENANCE	9,000	36	9,000	-	0.0%
1-565-5561	BUILDING MAINT.	15,000	25,425	20,000	5,000	33.3%
1-565-5563	WATER TOWER MAINT	20,000	15,939	20,000	-	0.0%
1-565-5581	SOFTWARE MAINTENANCE	10,014	5,385	52,242	42,228	
1-565-5601	WORKMANS COMPENSATION	19,360	21,124	22,580	3,220	16.6%
1-565-5602	INSURANCE-BLDGS & CONTENTS	12,200	12,152	2,590	(9,610)	-78.8%
1-565-5603	INSURANCE-VEHICLES	6,700	6,232	10,900	4,200	62.7%
1-565-5800	DEPRECIATION	112,000	237,900	256,300	144,300	128.8%
		\$ 2,814,019	\$ 2,835,480	3,023,912	\$ 209,893	7.5%

OFFICE EXPENSE

1-570-5100	SALARIES OFFICE	\$ 917,000	\$ 866,695	892,100	\$ (24,900)	-2.7%
1-570-5104	APERS-OFFICE	140,484	132,343	136,700	(3,784)	-2.7%
1-570-5105	HEALTH INSURANCE	78,400	66,423	89,500	11,100	14.2%
1-570-5106	LIFE INSURANCE	2,500	1,852	2,500	-	0.0%
1-570-5107	DISABILITY INSURANCE	1,400	1,016	1,400	-	0.0%
1-570-5110	UNIFORMS	400	-	450	50	12.5%
1-570-5111	FICA	70,151	63,958	68,200	(1,951)	-2.8%
1-570-5251	TRAVEL EXPENSE	500	-	940	440	88.0%
1-570-5252	TRAINING EXPENSE	3,700	113	1,570	(2,130)	-57.6%
1-570-5305	MISCELLANEOUS	3,000	3,283	2,000	(1,000)	-33.3%
1-570-5306	OFFICE SUPPLIES	16,000	7,998	15,000	(1,000)	-6.3%
1-570-5307	OUTSIDE SERVICES	57,270	13,373	23,800	(33,470)	-58.4%
1-570-5308	ASSOC. DUES & EXPENSES	2,000	2,872	2,755	755	37.8%
1-570-5309	POSTAGE/MAILING	146,900	153,325	154,000	7,100	4.8%
1-570-5310	OFFICE MACHINE REPAIR	1,000	1,114	1,000	-	0.0%
1-570-5311	PUBLIC RELATIONS	4,200	6,500	5,000	800	19.0%
1-570-5312	ARKANSAS ONE CALL	9,000	10,284	10,200	1,200	13.3%
1-570-5313	CASH LONG/SHORT	-	(244)	-	-	
1-570-5320	COMPUTER EXPENSE	8,500	5,796	-	(8,500)	-100.0%
1-570-5580	EQUIP. MAINT. FEES	-	30	400	400	
1-570-5601	WORKMANS COMPENSATION	420	522	490	70	16.7%
		\$ 1,462,825	\$ 1,337,251	1,408,005	\$ (54,820)	-3.7%

TOTAL WATER DEPT BUDGET

\$ 15,674,078	\$ 15,994,686	17,555,112	\$ 1,881,034	12.0%
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**Rogers Water Department
Capital Projects
FY 26 Budget**

Dept	Water Acct	Category	Project	Additions & Improvements	Funded Depreciation
Eng	1-0800.03	Field Equip	GPS Rover & Data Collector	\$ 11,000	
Eng	1-0800.03	Field Equip	Flow Testing Equipment		\$ 1,500
Eng	1-0800.03	Field Equip	Metal Detectors (2)		\$ 800
Eng	1-0800.00	Office Equip	Replacement Office Water Fountains		\$ 1,500
Eng	1-0800.01	Vehicles	Inspection Vehicle - 4x4 Light Duty Truck		\$ 45,000
Field	1-0800.03	Field Equip	Standard LX Valve Maintenance Trailer	\$ 90,000	
Field	1-0800.03	Field Equip	Smart Ear Kit	\$ 25,000	
Field	1-0800.03	Field Equip	83x16 Tandem Axle Dump Trailer	\$ 14,000	
Field	1-0800.03	Field Equip	Large Lift Station Pumps		\$ 65,000
Field	1-0800.03	Field Equip	Vivax Metrotech vLoc3- Pro Locator 5 Replacements		\$ 20,000
Field	1-0800.03	Field Equip	Drives for Water and Sewer Pumps		\$ 3,000
Field	1-0800.08	Meters	Meters	\$ 320,000	\$ 1,200,000
Field	1-0800.01	Vehicles	Dodge Ram 5500	\$ 130,000	
Field	1-0800.01	Vehicles	Leak Locator Van		\$ 47,000
Field	1-0800.10	Water Towers	Pump #4 Rebuild at Lilac		\$ 32,000
Infr	1-0800.11	City Street Projects	Oak St 52nd to Dodson	\$ 238,000	\$ -
Infr	1-0800.11	City Street Projects	Poplar St Reconstruction - 8th to 1st	\$ 200,000	\$ 170,000
Infr	1-0800.11	City Street Projects	Street Projects (other)	\$ 125,000	\$ 125,000
Infr	1-0800.11	City Street Projects	Walnut St - 8th to Dixieland	\$ -	\$ 50,000
Infr	1-0800.11	City Street Projects	24th & Olive Relocation		\$ 75,000
Infr	1-0800.20	Contributed Capital	Contributed Capital	\$ 4,177,000	\$ -
Infr	1-0800.11	RWU System Projects	Western Transmission Main Easement Acquisition	\$ 1,500,000	
Infr	1-0800.11	RWU System Projects	4th St Water & Sewer Repl - Olrich to Oak	\$ 500,000	\$ 500,000
Infr	1-0800.11	RWU System Projects	Western Transmission Main Corridor	\$ 400,000	\$ -
Infr	1-0800.11	RWU System Projects	Field Operations Facility Improvements	\$ 200,000	\$ -
Infr	1-0800.11	RWU System Projects	Mt Hebron Interconnection / Metering Station	\$ 120,000	\$ -
Infr	1-0800.11	RWU System Projects	Development Participation	\$ 100,000	\$ -
Infr	1-0800.11	RWU System Projects	Water CIP Project 9: Hwy 94N - Industrial Area Water Improvements (West)	\$ 50,000	\$ 50,000
Infr	1-0800.11	RWU System Projects	Hwy 12 Waterline - Linville Rd. to Bridge (Construction)	\$ -	\$ 1,600,000
Infr	1-0800.11	RWU System Projects	Hwy 112 Waterline Relocation (Construction)	\$ -	\$ 600,000
Infr	1-0800.11	RWU System Projects	Chestnut St - 2nd to Arkansas	\$ -	\$ 250,000
Infr	1-0800.11	RWU System Projects	Large Meter Vault Replacements	\$ -	\$ 200,000
Infr	1-0800.11	RWU System Projects	Hwy 112 Waterline Relocation (Design)	\$ -	\$ 120,000
Infr	1-0800.11	RWU System Projects	Hwy 12 Waterline - Linville Rd. to Bridge (Design)	\$ -	\$ 80,000
Infr	1-0800.11	RWU System Projects	Asphalt Repair / Seal Coat (Lilac, RPCF, Lift Stations, Admin)	\$ -	\$ 80,000
Infr	1-0800.11	RWU System Projects	Misc Water Replacement Projects		\$ 750,000
Infr	1-0800.13	Structures & Parking Lot	Field Operations Equipment Shed Replacement	\$ -	\$ 12,500
Infr	1-0800.10	Water Towers	Water Tank Inspection and Maintenance	\$ -	\$ 6,000
IT/Office	1-0800.04	Communication Equip	SCADA Redeployment - Design and Implementation	\$ 437,500	
IT/Office	1-0800.04	Communication Equip	SCADA Redeployment - Server Racks (2)	\$ 20,000	
IT/Office	1-0800.04	Communication Equip	SCADA Redeployment - VT SCADA Software	\$ 17,250	
IT/Office	1-0800.04	Communication Equip	SCADA Redeployment - Layer 3 Switches (4)	\$ 12,000	
IT/Office	1-0800.00	Office Equip	Security Cameras	\$ 18,000	
IT/Office	1-0800.00	Office Equip	FortiGate Firewalls (2)	\$ 12,000	
IT/Office	1-0800.00	Office Equip	Replacement PCs (14)		\$ 24,200
IT/Office	1-0800.00	Office Equip	Replacement FortiSwitches (2)		\$ 12,000
IT/Office	1-0800.00	Office Equip	Printer Replacements (5)		\$ 3,750
IT/Office	1-0800.00	Office Equip	Letter Opener		\$ 1,000
IT/Office	1-0800.13	Structures & Parking Lot	Office Carpet Replacement		\$ 7,500
Total Capital Outlay				\$ 8,716,750	\$ 6,132,750

Capital Outlay by Dept

Eng	\$ 11,000	\$ 48,800
IT/Office	\$ 516,750	\$ 48,450
Field	\$ 579,000	\$ 1,367,000
Infr	\$ 7,610,000	\$ 4,668,500
	\$ 8,716,750	\$ 6,132,750

Capital Outlay by Category

City Street Projects	\$ 563,000	\$ 420,000
Communication Equip	\$ 486,750	\$ -
Contributed Capital	\$ 4,177,000	\$ -
Field Equip	\$ 140,000	\$ 90,300
Meters	\$ 320,000	\$ 1,200,000
Office Equip	\$ 30,000	\$ 42,450
RWU System Projects	\$ 2,870,000	\$ 4,230,000
Structures & Parking Lot	\$ -	\$ 20,000
Vehicles	\$ 130,000	\$ 92,000
Water Towers	\$ -	\$ 38,000
	\$ 8,716,750	\$ 6,132,750

**Rogers Water Department
Personnel
FY 26 Budget**

	FY 2025 Salaries Budget	FY 2026 Salaries Budget	FY 2025 Positions	FY 2026 Positions	
Engineering	\$ 420,000	\$ 536,100	6	7	(1)
Field	1,286,000	1,309,300	20	20	
Office	917,000	892,100	9	9	
Total	<u>\$ 2,623,000</u>	<u>\$ 2,737,500</u>	<u>35</u>	<u>36</u>	

(1) During FY25, Engineering's split of Water/Sewer employees changed due to an internal promotion.

**Rogers Sewer Department
Cash Basis
FY 26 Budget**

	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	% Chg from FY25 Bud
Revenue				
Residential Sewer	\$ 11,403,000	\$ 11,182,000	\$ 12,512,000	9.7%
Commercial Sewer	3,927,000	3,842,000	4,309,000	9.7%
Industrial Sewer	2,520,000	2,664,000	2,922,000	16.0%
Interest Income	975,000	1,128,200	878,000	-9.9%
Access/Impact/New Customer Fees	1,517,700	2,411,500	2,635,000	73.6%
Miscellaneous	2,950,460	3,243,529	483,700	-83.6%
Total Revenue	\$ 23,293,160	\$ 24,471,229	\$ 23,739,700	1.9%
Operating Expenses				
General Expense	\$ 1,195,325	\$ 1,057,237	\$ 1,490,994	24.7%
Engineering Expense	583,651	527,202	747,530	28.1%
Field Expense	2,288,394	2,314,418	2,652,352	15.9%
Office Expense	1,283,534	1,223,257	1,285,605	0.2%
Pollution Control Expense	3,849,558	3,725,466	3,908,250	1.5%
Capital Projects-Funded Depreciation	14,521,805	8,364,546	18,524,230	27.6% (S-4)
Total Operating Expenses	\$ 23,722,267	\$ 17,212,125	\$ 28,608,961	20.6%
Other				
Debt Service (Principal & Interest)	\$ 1,469,100	\$ 1,469,100	\$ 1,467,500	-0.1%
ANRC Estimated Debt Service	-	-	-	
ANRC Bond Funding	(10,158,179)	(5,057,000)	(23,768,000)	134.0%
ANRC Grant (Solids Handling, Ph. II)	(2,527,260)	(2,527,260)	-	-100.0%
Capital Projects - Additions & Improvements	21,506,582	9,413,014	31,655,670	47.2% (S-4)
Capital Projects - Contributed Sewer System	(3,800,000)	(2,696,000)	(2,524,000)	-33.6% (S-4)
Restricted Reserves				
Transfer to Restricted for Depreciation	1,165,000	1,224,000	1,187,000	1.9%
Use of Reserves Restricted for Depreciation	(1,200,000)	(800,000)	(1,200,000)	0.0%
Transfer to Restricted for Access/Impact/New	1,517,700	2,411,500	2,635,000	73.6%
Use of Reserves Restricted for Access/Impact/New	(1,800,000)	(1,800,000)	(3,400,000)	88.9%
Total Other	\$ 6,172,943	\$ 1,637,354	\$ 6,053,170	-1.9%
Total Operating Expenses & Other	\$ 29,895,210	\$ 18,849,479	\$ 34,662,131	15.9%
Change in Unrestricted Reserves*	\$ (6,602,050)	\$ 5,621,750	\$(10,922,431)	(R-1)
Change in Restricted Reserves	\$ (317,300)	\$ 1,035,500	\$ (778,000)	(R-1)
Change in Total Sewer Reserves	\$ (6,919,350)	\$ 6,657,250	\$(11,700,431)	(R-1)

* Total Revenue less Total Operating Expenses & Other

**Rogers Sewer Department
Accrual Basis
FY 26 Budget**

Account	Revenue	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
2-4440.00	Residential Sewer	\$ 11,403,000	\$ 11,182,000	\$ 12,512,000	\$ 1,109,000	9.7%
2-4450.00	Commercial Sewer	3,927,000	3,842,000	4,309,000	382,000	9.7%
2-4460.00	Industrial Sewer	2,520,000	2,664,000	2,922,000	402,000	16.0%
2-4470.02	Labor Sales	13,000	6,200	13,000	-	0.0%
2-4470.03	Machine Time Sales	13,000	9,700	13,000	-	0.0%
2-4471.05	Penalty	197,000	182,300	209,000	12,000	6.1%
2-4472.00	Interest Income-Investments	909,000	958,600	746,000	(163,000)	-17.9%
2-4472.01	Interest Income-Bank Accts	40,000	135,200	105,000	65,000	162.5%
2-4472.98	Interest Income-Bond Funds	26,000	34,400	27,000	1,000	3.8%
2-4474.00	Sale of Assets	8,000	27,379	8,000	-	0.0%
2-4475.00	Rent Income	7,200	7,200	7,200	-	0.0%
2-4476.00	New Customer Fees	73,300	72,800	73,000	(300)	-0.4%
2-4476.10	Access Fees	265,200	263,200	59,000	(206,200)	-77.8%
2-4476.20	Impact Fees	1,179,200	2,075,500	2,503,000	1,323,800	112.3%
2-4482.00	Inland Billing Revenue	65,000	66,900	67,000	2,000	3.1%
2-4485.00	Miscellaneous Income	2,647,260	2,943,850	166,500	(2,480,760)	-93.7%
2-4490.00	Contributed Capital	-	2,276,837	2,524,000	2,524,000	
	Total Revenue	<u>\$ 23,293,160</u>	<u>\$ 26,748,066</u>	<u>\$ 26,263,700</u>	<u>\$ 2,970,540</u>	<u>12.8%</u>
	Total Expenses	<u>\$ 15,313,104</u>	<u>\$ 15,142,707</u>	<u>\$ 16,921,220</u>	<u>\$ 1,608,116</u>	<u>10.5%</u>
	Budgeted Income Before APERS Liability Adjustment	<u>\$ 7,980,056</u>	<u>\$ 11,605,358</u>	<u>\$ 9,342,480</u>	<u>\$ 1,362,424</u>	<u>17.1%</u>

Rogers Sewer Department
Expense Detail
FY 26 Budget

Account	Expense	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
GENERAL EXPENSE						
2-555-5252	TRAINING EXPENSE	\$ -	\$ 833	\$ -	\$ -	
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	234	234	260	26	11.1%
2-555-5302	JANITORIAL EXPENSE	21,220	22,271	24,700	3,480	16.4%
2-555-5305	MISCELLANEOUS	4,000	10,208	4,400	400	10.0%
2-555-5306	OFFICE SUPPLIES	-	-	10,000	10,000	
2-555-5307	OUTSIDE SERVICES	-	-	125,000	125,000	
2-555-5350	UTILITIES	34,000	28,862	32,300	(1,700)	-5.0%
2-555-5401	CITY FRANCHISE FEES	636,740	627,600	702,060	65,320	10.3%
2-555-5402	CUSTOMER PAYMENT FEES	201,700	235,000	279,000	77,300	38.3%
2-555-5580	EQUIP. MAINT. FEES	1,080	1,068	1,080	-	0.0%
2-555-5581	SOFTWARE MAINTENANCE FEES	163,151	68,575	176,774	13,623	8.3%
2-555-5602	INSURANCE-BLDGS & CONTENTS	1,700	1,664	2,670	970	57.1%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	17,500	19,450	23,750	6,250	35.7%
2-555-5651	ATTORNEY RETAINER FEES	40,000	31,206	35,000	(5,000)	-12.5%
2-555-5653	LEGAL CLAIMS-MISCELLANEOUS	35,000	6,266	35,000	-	0.0%
2-555-5654	EMPLOYEE PRACTICE CLAIMS	35,000	-	35,000	-	0.0%
2-555-5700	TRUSTEE FEES	4,000	4,000	4,000	-	0.0%
2-555-5800	DEPRECIATION	3,076,000	2,659,800	2,965,000	(111,000)	-3.6%
2-555-5801	AMORT OF SOFTWARE HOSTING-AZTECA	30,000	-	-	(30,000)	-100.0%
2-555-5802	AMORT OF SOFTWARE HOSTING-TYLER	13,260	-	-	(13,260)	-100.0%
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	-	162,132	162,132	162,132	
2-555-5850	BAD DEBTS	36,000	204,000	204,000	168,000	466.7%
2-555-9100	INTEREST EXP ROU SUBSCRIPTION ASSET	-	12,593	8,779	8,779	
		\$ 4,350,585	\$ 4,095,762	\$ 4,830,905	\$ 480,320	11.0%
ENGINEERING EXPENSE						
2-560-5100	SALARIES ENGINEERING	\$ 564,000	\$ 457,038	\$ 524,600	\$ (39,400)	-7.0%
2-560-5102	CAPITALIZED COSTS	(170,000)	(100,000)	-	170,000	-100.0%
2-560-5104	APERS-ENGINEERING	86,405	70,691	80,400	(6,005)	-6.9%
2-560-5105	HEALTH INSURANCE	29,400	32,567	59,700	30,300	103.1%
2-560-5106	LIFE INSURANCE	900	679	2,000	1,100	122.2%
2-560-5107	DISABILITY INSURANCE	500	372	600	100	20.0%
2-560-5111	FICA	43,146	34,104	40,100	(3,046)	-7.1%
2-560-5251	TRAVEL EXPENSE	2,500	98	2,500	-	0.0%
2-560-5252	TRAINING EXPENSE	3,000	200	3,000	-	0.0%
2-560-5305	MISCELLANEOUS	750	2,218	800	50	6.7%
2-560-5306	OFFICE SUPPLIES	3,500	2,174	3,000	(500)	-14.3%
2-560-5307	OUTSIDE SERVICES	5,000	4,286	4,000	(1,000)	-20.0%
2-560-5308	ASSOCIATION DUES & EXPENSE	1,000	120	1,000	-	0.0%
2-560-5350	TELECOM EXPENSE	-	-	2,000	2,000	
2-560-5551	VEHICLE EXPENSE	3,000	4,370	3,500	500	16.7%
2-560-5581	SOFTWARE MAINTENANCE	6,880	13,736	16,300	9,420	136.9%
2-560-5601	WORKMANS COMPENSATION	2,770	3,700	3,230	460	16.6%
2-560-5602	INSURANCE-BLDGS & CONTENTS	400	416	-	(400)	-100.0%
2-560-5603	INSURANCE-VEHICLES	500	432	800	300	60.0%
2-560-5800	DEPRECIATION	26,000	12,400	13,100	(12,900)	-49.6%
		\$ 609,651	\$ 539,602	\$ 760,630	\$ 150,979	24.8%
FIELD EXPENSE						
2-565-5100	SALARIES FIELD	\$ 1,157,000	\$ 1,199,364	\$ 1,406,700	\$ 249,700	21.6%
2-565-5102	CAPITALIZED COSTS	(7,500)	-	-	7,500	-100.0%
2-565-5104	APERS-FIELD	177,252	185,366	215,500	38,248	21.6%
2-565-5105	HEALTH INSURANCE	186,200	187,077	204,500	18,300	9.8%
2-565-5106	LIFE INSURANCE	5,800	4,526	6,900	1,100	19.0%
2-565-5107	DISABILITY INSURANCE	3,200	2,482	2,100	(1,100)	-34.4%
2-565-5110	UNIFORMS	20,000	19,317	21,000	1,000	5.0%
2-565-5111	FICA	88,511	87,259	107,600	19,089	21.6%
2-565-5251	TRAVEL AND TRAINING	18,000	6,402	15,000	(3,000)	-16.7%
2-565-5304	SAFETY EQUIPMENT	12,000	23,968	20,000	8,000	66.7%
2-565-5305	MISCELLANEOUS	4,000	3,863	4,000	-	0.0%
2-565-5306	OFFICE SUPPLIES	7,000	2,250	5,000	(2,000)	-28.6%
2-565-5307	OUTSIDE SERVICES	17,000	9,238	11,000	(6,000)	-35.3%
2-565-5308	DUES, SUBSCR, LICENSE	3,000	154	2,000	(1,000)	-33.3%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	25,000	111,892	25,000	-	0.0%
2-565-5350	UTILITIES	85,000	145,957	130,000	45,000	52.9%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	6,000	6,354	6,000	-	0.0%
2-565-5551	VEHICLE MAINT.	41,300	48,634	41,300	-	0.0%

Rogers Sewer Department
Expense Detail
FY 26 Budget

Account	Expense	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
2-565-5552	FIELD REPAIR AND MAINT.	175,000	60,108	175,000	-	0.0%
2-565-5553	BACKHOE	5,000	-	2,000	(3,000)	-60.0%
2-565-5554	CAMERA	15,000	15,810	12,000	(3,000)	-20.0%
2-565-5555	SCADA HAND TOOLS	2,500	5,325	5,000	2,500	100.0%
2-565-5556	FLUSHTRUCKS	35,000	28,863	30,000	(5,000)	-14.3%
2-565-5557	EQUIPMENT MAINT.	14,000	6,417	12,000	(2,000)	-14.3%
2-565-5558	SUPPLIES, HAND TOOLS	15,000	12,294	15,000	-	0.0%
2-565-5559	GAS AND OIL	70,000	47,370	50,000	(20,000)	-28.6%
2-565-5560	GENERATOR MAINTENANCE	17,000	2,153	10,000	(7,000)	-41.2%
2-565-5561	BUILDING MAINT.	15,000	11,234	15,000	-	0.0%
2-565-5563	LIFT STATION MAINT	25,000	24,686	25,000	-	0.0%
2-565-5581	SOFTWARE MAINTENANCE	12,511	8,719	29,742	17,231	137.7%
2-565-5601	WORKMANS COMPENSATION	19,620	24,636	22,890	3,270	16.7%
2-565-5602	INSURANCE-BLDGS & CONTENTS	6,600	6,624	6,620	20	0.3%
2-565-5603	INSURANCE-VEHICLES	12,400	16,078	18,500	6,100	49.2%
2-565-5800	DEPRECIATION	219,000	359,900	382,900	163,900	74.8%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LICENSE	20,076	26,768	20,076	-	0.0%
		\$ 2,527,470	\$ 2,701,086	\$ 3,055,328	\$ 527,858	20.9%
OFFICE EXPENSE						
2-570-5100	SALARIES OFFICE	\$ 755,000	\$ 758,012	\$ 782,800	\$ 27,800	3.7%
2-570-5104	APERS-OFFICE	115,666	117,237	119,900	4,234	3.7%
2-570-5105	HEALTH INSURANCE	98,000	87,424	99,500	1,500	1.5%
2-570-5106	LIFE INSURANCE	2,700	2,036	3,300	600	22.2%
2-570-5107	DISABILITY INSURANCE	1,500	1,116	1,000	(500)	-33.3%
2-570-5110	UNIFORMS	400	-	500	100	25.0%
2-570-5111	FICA	57,758	57,098	59,900	2,142	3.7%
2-570-5251	TRAVEL EXPENSE	500	-	1,040	540	108.0%
2-570-5252	TRAINING EXPENSE	3,700	113	2,000	(1,700)	-45.9%
2-570-5305	MISCELLANEOUS	3,000	3,239	2,000	(1,000)	-33.3%
2-570-5306	OFFICE SUPPLIES	16,000	6,653	15,000	(1,000)	-6.3%
2-570-5307	OUTSIDE SERVICES	57,270	12,579	24,800	(32,470)	-56.7%
2-570-5308	ASSOC. DUES & EXPENSES	2,000	2,872	2,755	755	37.8%
2-570-5309	POSTAGE/MAILING	146,900	153,360	154,000	7,100	4.8%
2-570-5310	OFFICE MACHINE REPAIR	1,000	1,114	1,000	-	0.0%
2-570-5311	PUBLIC RELATIONS	4,200	3,765	5,000	800	19.0%
2-570-5312	ARKANSAS ONE CALL	9,000	10,284	10,200	1,200	13.3%
2-570-5320	COMPUTER EXPENSE	8,500	5,779	-	(8,500)	-100.0%
2-570-5580	EQUIP. MAINT. FEES	-	30	400	400	
2-570-5601	WORKMANS COMPENSATION	440	543	510	70	15.9%
		\$ 1,283,534	\$ 1,223,257	\$ 1,285,605	\$ 2,071	0.2%
POLLUTION CONTROL ADMINISTRATION						
2-591-5100	SALARIES PCF	\$ 1,207,000	\$ 1,195,429	\$ 1,228,800	\$ 21,800	1.8%
2-591-5102	CAPITALIZED COSTS	(10,000)	-	-	10,000	-100.0%
2-591-5104	APERS-RPCF	184,912	185,216	188,300	3,388	1.8%
2-591-5105	HEALTH INSURANCE	166,600	163,944	169,100	2,500	1.5%
2-591-5106	LIFE INSURANCE	7,900	5,957	5,700	(2,200)	-27.8%
2-591-5107	DISABILITY INSURANCE	-	-	1,700	1,700	
2-591-5110	UNIFORMS	8,000	11,009	12,500	4,500	56.3%
2-591-5111	FICA	92,336	87,477	94,000	1,664	1.8%
2-591-5251	TRAVEL AND TRAINING	15,000	15,000	25,000	10,000	66.7%
2-591-5304	PERSONNEL SAFETY EQUIP.	10,000	6,500	10,000	-	0.0%
2-591-5305	MISCELLANEOUS	500	800	1,000	500	100.0%
2-591-5306	OFFICE SUPPLIES & POSTAGE	5,000	3,685	4,000	(1,000)	-20.0%
2-591-5307	OUTSIDE SERVICES	12,000	6,000	8,000	(4,000)	-33.3%
2-591-5308	PUBLICATIONS AND DUES	15,000	14,500	15,000	-	0.0%
2-591-5310	OFFICE MACHINE MAINT.	500	292	500	-	0.0%
2-591-5311	PUBLIC RELATIONS	1,000	573	1,000	-	0.0%
2-591-5350	TELECOM EXPENSE	16,000	17,000	18,500	2,500	15.6%
2-591-5581	SOFTWARE MAINTENANCE	-	-	17,970	17,970	
2-591-5583	COMPUTER EXPENSE	19,000	7,081	-	(19,000)	-100.0%
2-591-5601	WORKMANS COMPENSATION	11,410	13,860	13,320	1,910	16.7%
2-591-5602	INSURANCE-BLDGS & CONTENTS	58,100	58,096	59,660	1,560	2.7%
2-591-5603	INSURANCE-VEHICLES	2,100	1,802	2,000	(100)	-4.8%
2-591-5800	DEPRECIATION-WWTP	2,627,000	2,766,500	2,797,400	170,400	6.5%
2-591-9112	2016 BOND INTEREST	195,667	195,667	143,733	(51,934)	-26.5%

Rogers Sewer Department
Expense Detail
FY 26 Budget

Account	Expense	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget	\$ Chg from FY25 Bud	% Chg from FY25 Bud
2-591-9113	AMORTIZATION 2016 BONDS	(110,595)	(110,595)	(110,595)	-	0.0%
2-591-9114	2016 BOND REFUNDING COSTS	(38,614)	(38,614)	(38,614)	-	0.0%
2-591-9115	BOND INSURANCE	1,578	1,578	1,578	-	0.0%
2-591-9116	2024 BOND INTEREST	17,270	43,000	287,000	269,730	1561.8%
2-591-9199	BOND ISSUE COSTS	-	-	-	-	-
		\$ 4,514,664	\$ 4,651,758	\$ 4,956,552	\$ 441,888	9.8%
	<u>ENVIRONMENTAL SERVICES</u>					
2-592-5251	TRAVEL & TRAINING	\$ 4,250	\$ 4,500	\$ 4,250	\$ -	0.0%
2-592-5306	LABORATORY SUPPLIES	8,000	3,100	8,000	-	0.0%
2-592-5307	OUTSIDE SERVICES	12,000	7,180	12,000	-	0.0%
2-592-5314	PLANT RESEARCH	25,000	3,015	25,000	-	0.0%
2-592-5557	EQUIPMENT MAINT.	1,200	800	1,200	-	0.0%
2-592-5558	MINOR EQUIPMENT	3,000	2,340	3,000	-	0.0%
2-592-5970	CHEMICALS	15,000	12,000	15,000	-	0.0%
		\$ 68,450	\$ 32,935	\$ 68,450	\$ -	0.0%
	<u>OPERATIONS EXPENSE</u>					
2-593-5251	TRAVEL & TRAINING	\$ 2,000	\$ 630	\$ 3,000	\$ 1,000	50.0%
2-593-5305	MISCELLANEOUS	-	100	-	-	-
2-593-5306	LABORATORY SUPPLIES	1,200	1,200	1,200	-	0.0%
2-593-5307	OUTSIDE SERVICES	19,000	26,000	26,000	7,000	36.8%
2-593-5350	UTILITIES	650,000	650,000	680,000	30,000	4.6%
2-593-5557	EQUIPMENT MAINT.	5,000	5,000	5,000	-	0.0%
2-593-5558	MINOR EQUIPMENT	12,000	10,000	12,000	-	0.0%
2-593-5970	CHEMICALS	145,000	113,000	135,000	(10,000)	-6.9%
		\$ 834,200	\$ 805,930	\$ 862,200	\$ 28,000	3.4%
	<u>MAINTENANCE EXPENSE</u>					
2-594-5251	TRAVEL & TRAINING	\$ 3,250	\$ 2,100	\$ 3,250	\$ -	0.0%
2-594-5305	MISCELLANEOUS	1,000	750	1,000	-	0.0%
2-594-5306	CLEANING SUPPLIES	1,500	1,000	1,500	-	0.0%
2-594-5307	OUTSIDE SERVICES	60,000	70,000	65,000	5,000	8.3%
2-594-5551	VEHICLE EXPENSE	5,000	5,000	5,000	-	0.0%
2-594-5557	EQUIPMENT MAINT.	400,000	400,000	405,000	5,000	1.3%
2-594-5559	SUPPORT EQUIPMENT	-	1,200	1,200	1,200	-
2-594-5560	EQUIPMENT RENTAL	4,000	4,000	4,000	-	0.0%
2-594-5561	BLDGS. & GROUNDS MAINT.	25,000	26,000	25,000	-	0.0%
2-594-5562	MAINTENANCE SUPPLIES	8,000	8,000	8,000	-	0.0%
		\$ 507,750	\$ 518,050	\$ 518,950	\$ 11,200	2.2%
	<u>SMS DISPOSAL EXPENSE</u>					
2-595-5251	TRAVEL & TRAINING	\$ 1,000	\$ 900	\$ 1,000	\$ -	0.0%
2-595-5306	SUPPLIES	1,500	1,000	1,500	-	0.0%
2-595-5307	OUTSIDE SERVICES	13,500	12,000	13,500	-	0.0%
2-595-5561	WEED CONTROL	-	600	600	600	-
2-595-5970	CHEMICALS	-	200	200	200	-
2-595-5980	SLUDGE DISPOSAL COSTS	635,000	600,000	600,000	(35,000)	-5.5%
2-595-5981	SLUDGE DISPOSAL REVENUE	(34,200)	(40,372)	(34,200)	-	0.0%
		\$ 616,800	\$ 574,328	\$ 582,600	\$ (34,200)	-5.5%
TOTAL SEWER DEPT BUDGET		\$ 15,313,104	\$ 15,142,707	\$ 16,921,220	\$ 1,608,116	10.5%

**Rogers Sewer Department
Capital Projects
FY 26 Budget**

Dept	Sewer Acct	Category	Project	Additions & Improvements	Funded Depreciation
Eng	2-0800.03	Field Equip	GPS Rover & Data Collector	\$ 11,000	
Eng	2-0800.03	Field Equip	Metal Detectors (2)		\$ 800
Eng	2-0800.00	Office Equip	Replacement Office Water Fountains		\$ 1,500
Field	2-0800.03	Field Equip	New CRP140 Crawler and Camera Head	\$ 130,000	
Field	2-0800.03	Field Equip	Wet Well Wizard	\$ 20,000	
Field	2-0800.03	Field Equip	Install Electronmagnetic Counter on Veh 683	\$ 12,000	
Field	2-0800.03	Field Equip	Mini Lift Station Panels		\$ 24,000
Field	2-0800.03	Field Equip	Mini Lift Station Lids		\$ 15,000
Field	2-0800.03	Field Equip	Vivax Metrotech vLoc3- Pro Locator 5 Replacements		\$ 13,000
Field	2-0800.03	Field Equip	Drives for Water and Sewer Pumps		\$ 12,000
Field	2-0800.01	Vehicles	Dodge Ram 5500	\$ 130,000	
Field	2-0800.01	Vehicles	Dodge Ram 5500		\$ 130,000
Infr	2-0800.16	City Street Projects	Walnut Sewer (1st to 2nd)	\$ 150,000	
Infr	2-0800.16	City Street Projects	Street Projects (other)	\$ 75,000	\$ 75,000
Infr	2-0800.16	City Street Projects	Oak St 52nd to Dodson	\$ 37,000	\$ 37,000
Infr	2-0800.16	City Street Projects	Poplar St Reconstruction - 8th to 1st	\$ -	\$ 150,000
Infr	2-0800.16	City Street Projects	Walnut St - 8th to Dixieland	\$ -	\$ 50,000
Infr	2-0800.20	Contributed Capital	Contributed Capital	\$ 2,524,000	\$ -
Infr	2-0800.18	PCF Capacity Impr, Ph. I	RPCF Capacity Improvements (FNI Concept Plan)	\$ 3,500,000	\$ 3,500,000
Infr	2-0800.18	PCF Solids Handling, Ph. II	RPCF Solids Handling Ph. II - Construction	\$ 10,644,890	\$ 3,548,300
Infr	2-0800.18	PCF Solids Handling, Ph. II	RPCF Solids Handling Ph. II - Equipment	\$ 5,855,030	\$ 1,951,680
Infr	2-0800.18	PCF Solids Handling, Ph. II	RPCF Solids Handling Ph. II - Design	\$ 375,000	\$ 125,000
Infr	2-0800.16	RWU System Projects	Blossom Way Sewer - Pauline Whitaker to Dixieland	\$ 5,000,000	\$ -
Infr	2-0800.16	RWU System Projects	Sewer Improvements - Chateau to 24th	\$ 985,000	\$ 985,000
Infr	2-0800.16	RWU System Projects	Sewer CIP Project 17: Bellview to Pleasant Grove	\$ 500,000	\$ 500,000
Infr	2-0800.16	RWU System Projects	Lift Station Generators	\$ 235,000	
Infr	2-0800.16	RWU System Projects	Veterans Park Sewer Main Improvements	\$ 218,000	\$ 218,000
Infr	2-0800.16	RWU System Projects	Field Operations Facility Improvements	\$ 200,000	\$ -
Infr	2-0800.16	RWU System Projects	Development Participation	\$ 100,000	\$ -
Infr	2-0800.16	RWU System Projects	Blossom Way Sewer - Trib 2 (Dixieland to 1st)	\$ 50,000	\$ 50,000
Infr	2-0800.16	RWU System Projects	On-Call Wastewater Modeling	\$ 25,000	\$ -
Infr	2-0800.16	RWU System Projects	Sanitary Sewer Maintenance Contracts	\$ -	\$ 5,500,000
Infr	2-0800.16	RWU System Projects	4th St Water & Sewer Repl - Olrich to Oak	\$ -	\$ 700,000
Infr	2-0800.16	RWU System Projects	Sanitary Sewer Flow Monitoring	\$ -	\$ 200,000
Infr	2-0800.16	RWU System Projects	Chestnut St - 2nd to Arkansas	\$ -	\$ 80,000
Infr	2-0800.16	RWU System Projects	Asphalt Repair / Seal Coat (Lilac, RPCF, Lift Stations, Admin)	\$ -	\$ 80,000
Infr	2-0800.16	RWU System Projects	Sanitary Sewer Smoke Testing	\$ -	\$ 70,000
Infr	2-0800.16	RWU System Projects	Pinnacle Sewer Improvements	\$ -	\$ 10,000
Infr	2-0800.13	Structures & Parking Lot	Field Operations Equipment Shed Replacement	\$ -	\$ 12,500
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - Design and Implementation	\$ 517,500	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - VT SCADA Software	\$ 109,250	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - Industrial Switches (11)	\$ 83,000	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - 12-Strand Multimode Fiber	\$ 36,000	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - Fiber Backbone Enclosure	\$ 32,500	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - Server Racks (2)	\$ 20,000	
IT/Office	2-0800.04	Communication Equip	SCADA Redeployment - Layer 3 Switches (4)	\$ 12,000	
IT/Office	2-0800.00	Office Equip	FortiGate Firewalls (2)	\$ 12,000	
IT/Office	2-0800.00	Office Equip	Networking Equipment - Access Points	\$ 7,500	
IT/Office	2-0800.00	Office Equip	Replacement PCs (14)		\$ 24,200
IT/Office	2-0800.00	Office Equip	Replacement FortiSwitches (2)		\$ 12,000
IT/Office	2-0800.00	Office Equip	Printer Replacements (5)		\$ 3,750
IT/Office	2-0800.00	Office Equip	Letter Opener		\$ 1,000
IT/Office	2-0800.13	Structures & Parking Lot	Office Carpet Replacement		\$ 7,500
PCF	2-0800.18	PCF Other	Muffin Monster Spare Grinder	\$ 14,000	
PCF	2-0800.18	PCF Other	Minor Equipment		\$ 130,000
PCF	2-0800.18	PCF Other	Flow Injection Analyzer		\$ 105,000
PCF	2-0800.18	PCF Other	Train 4 150 HP Spare Gearbox		\$ 90,000
PCF	2-0800.18	PCF Other	Sludge Level Indicators and Controllers (2)		\$ 20,000
PCF	2-0800.18	PCF Other	Train 4 5HP Mixer Gearbox Spare		\$ 20,000
PCF	2-0800.18	PCF Other	LabConco Flask Scrubber Dishwasher		\$ 18,000
PCF	2-0800.18	PCF Other	5 MG EQ Basin Gate Repair		\$ 17,000
PCF	2-0800.18	PCF Other	Chemical Building Door Replacements		\$ 12,000
PCF	2-0800.18	PCF Other	BOD Low-Temp Incubator		\$ 10,000
PCF	2-0800.18	PCF Other	Clarifier 2 and 4 Tipping Weir Rebuilds		\$ 9,000
PCF	2-0800.18	PCF Other	Handheld DO Meter		\$ 2,500
PCF	2-0800.18	PCF Other	BOD DO Meter		\$ 2,000
PCF	2-0800.18	PCF Other	Sonicated Bath		\$ 1,500
PCF	2-0800.01	Vehicles	Mid-Size Truck	\$ 35,000	
Total Capital Outlay				\$ 31,655,670	\$ 18,524,230

Capital Outlay by Dept

Eng	\$ 11,000	\$ 2,300
IT/Office	\$ 829,750	\$ 48,450
Field	\$ 292,000	\$ 194,000
PCF	\$ 49,000	\$ 437,000
Infr	\$ 30,473,920	\$ 17,842,480
	\$ 31,655,670	\$ 18,524,230

Capital Outlay by Category

City Street Projects	\$ 262,000	\$ 312,000
Communication Equip	\$ 810,250	\$ -
Contributed Capital	\$ 2,524,000	\$ -
Field Equip	\$ 173,000	\$ 64,800
Office Equip	\$ 19,500	\$ 42,450
PCF Capacity Impr, Ph. I	\$ 3,500,000	\$ 3,500,000
PCF Solids Handling, Ph. II	\$ 16,874,920	\$ 5,624,980
PCF Other	\$ 14,000	\$ 437,000
RWU System Projects	\$ 7,313,000	\$ 8,393,000
Structures & Parking Lot	\$ -	\$ 20,000
Vehicles	\$ 165,000	\$ 130,000
	\$ 31,655,670	\$ 18,524,230

**Rogers Sewer Department
Personnel
FY 26 Budget**

	FY 2025 Salaries Budget	FY 2026 Salaries Budget	FY 2025 Positions	FY 2026 Positions	
Engineering	\$ 564,000	\$ 524,600	6	5	(1)
Field	1,157,000	1,406,700	20	22	(2)
Office	755,000	782,800	10	10	
Pollution Control	1,207,000	1,228,800	17	17	
Total	<u>\$ 3,683,000</u>	<u>\$ 3,942,900</u>	<u>53</u>	<u>54</u>	

(1) During FY25, Engineering's split of Water/Sewer employees changed due to an internal promotion.

(2) Two new FT positions: 1 Field Tech, 1 SCADA Supervisor

**Rogers Water Utilities
Summary of Budgeted Change in Reserves
Through June 30, 2026**

	Water			Sewer			Total Reserves
	Unrestricted Reserves	Restricted Reserves	Total Water Reserves	Unrestricted Reserves	Restricted Reserves	Total Sewer Reserves	
6/30/24 Actual	\$ 21,137,056	\$ 6,245,220	\$ 27,382,276	\$ 21,068,532	\$ 2,454,967	\$ 23,523,499	\$ 50,905,775
Fiscal Year 2025 Estimate	\$ 3,928,962	\$ (2,006,762)	\$ 1,922,200	\$ 5,621,750	\$ 1,035,500	\$ 6,657,250	\$ 8,579,450
6/30/25 Estimate	\$ 25,066,018	\$ 4,238,458	\$ 29,304,476	\$ 26,690,282	\$ 3,490,467	\$ 30,180,749	\$ 59,485,225
Minimum Reserves calculated at 12/31/24	\$ 10,704,000	\$ 1,428,381	\$ 12,132,381	\$ 9,049,000	\$ -	\$ 9,049,000	\$ 21,181,381
6/30/25 Estimate in excess of minimum at 12/31/24	\$ 14,362,018	\$ 2,810,077	\$ 17,172,095	\$ 17,641,282	\$ 3,490,467	\$ 21,131,749	\$ 38,303,844
Fiscal Year 2026 Budget	\$ (1,832,950)	\$ (248,000)	\$ (2,080,950)	\$ (10,922,431)	\$ (778,000)	\$ (11,700,431)	\$ (13,781,381)
6/30/26 Budget	\$ 23,233,068	\$ 3,990,458	\$ 27,223,526	\$ 15,767,851	\$ 2,712,467	\$ 18,480,318	\$ 45,703,844
Minimum Reserves estimated at 12/31/25	\$ 11,768,000	\$ 1,429,000	\$ 13,197,000	\$ 9,052,000	\$ -	\$ 9,052,000	\$ 22,249,000
6/30/26 Budget in excess of minimum at 12/31/25	\$ 11,465,068	\$ 2,561,458	\$ 14,026,526	\$ 6,715,851	\$ 2,712,467	\$ 9,428,318	\$ 23,454,844

RESOLUTION NO. 25-32

A RESOLUTION AUTHORIZING AN ENCROACHMENT AGREEMENT WITH PINNACLE SPRINGS RESIDENTIAL, LLC.; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission (“the Commission”) has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities (“RWU”), and has full authority to set policies and procedures for RWU in a manner consistent with applicable law and public policy; and

WHEREAS Pinnacle Springs Residential, LLC (“Pinnacle Springs Residential”) is requesting permission to construct certain structures and decorative elements (“encroachments”) within an RWU utility easement at the Pinnacle Springs Development in Rogers, Arkansas; and

WHEREAS pursuant to Commission Resolution No. 22-28, RWU is willing to permit the encroachments on the terms and conditions of an encroachment agreement to be entered into between RWU and Pinnacle Springs Residential.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. The Rogers Waterworks and Sewer Commission (“the Commission”) hereby authorizes, but does not direct, the Rogers Water Utilities (“RWU”) to enter into an encroachment agreement with Pinnacle Springs Residential, LLC and any other necessary party, and subject to receipt of any needed approval by the City of Rogers, including, without limitation, the Rogers City Council and/or any applicable Department, Board or Commission of the City of Rogers.

Section 2. The management of the Rogers Water Utilities is authorized to negotiate and approve the final title, form, and content of the encroachment agreement, said approval to be evidenced by the signature of the Superintendent of RWU thereon, or that of his designated representative.

Section 3. The management of RWU is authorized, but not directed, to seek any needed approval of the encroachment agreement from the City of Rogers, including, without limitation, the Rogers City Council and/or any applicable Department, Board or Commission of the City of Rogers.

Section 4. Severability Provision- In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 5. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission in direct conflict herewith are hereby repealed to the extent of such conflict. However, the effect of this Resolution is limited to the above-referenced matter, and at the above-referenced location, and this Resolution in no way repeals any ordinance, resolution, requirement, rule, regulation, specification, or any other provision of law, and the Commission reserves all of its rights with regard to enforcement of any ordinance, resolution, requirement, rule, regulation, specification, or any other provision of law, and any and all of its other rights, none of which are waived, and all of which are reserved.

PASSED AND APPROVED this 20th day of October 2025.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary