MONZER MANSOUR, ATTORNEY AT LAW AND

WHITFIELD HYMAN, ATTORNEY AT LAW

COMPUTATION OF ESTIMATED RESIDENTIAL RECYCLING COSTS

OF THE CITY OF FORT SMITH ARKANSAS FOR THE

PERIOD JULY 1, 2015 THROUGH MAY 1, 2017

WITH RESPECT TO :

Case No. CV-17-637 In the Circuit Court of Sebastian County, Arkansas

By

M. LeRoy Duell, CFE, CPA of

KEEN & COMPANY CPAs, PLLC

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Merriott v. City of Fort Smith, Arkansas

Recapitulation of Residential Recycling Costs for the period July 1, 2015 - May 1, 2017

REAR LOADER CAPITAL COSTS	27,040.19
REAR LOADER OPERATION COSTS	128,286.45
CONTAINER COSTS	85,219.02
LABOR COSTS	682,486.65
TOTAL RESIDENTIAL RECYCLING COSTS	$ 923,032.31
ESTIMATED PERCENT OF RECYCLING STREAM SENT TO THE LANDFILL DURING THE PERIOD IN QUESTION	96.12%
	$ 887,218.66

For Monzer Mansour, Attorney

J MERRIOTT VS. CITY OF FORT SMITH, ARKANSAS

ASSUMPTIONS MADE IN COMPUTATIONS –

1. Depreciation cost of Rear Loader Units – That Units 21,43,46,50,51,53 were acquired at or near the end of 2005 and were fully depreciated by the end of 2012.

   That Units 172 and 173 were fully depreciated before 2006. Therefore, no capital cost of rear loader units except for units #118 and #101 will be included.

   Unit #118 was purchased April 30, 2015 for $78,820.00. Its function was to be driven by the cart maintenance and delivery employee. We assumed it was utilized 50% for this function.

   Unit #101 which was purchased November 11, 2015 was utilized 50% for Residential Recycling Activities.

2. The Rear Loader Units and the associated operating costs and labor were used one half for the Residential Recycling program and one half for other services.

3. The Purchase Orders and Invoices included in documents with Bates #5172-5481 represent typical fuel purchases at prices the Residential Recycling Service would have incurred during the period in question.

4. We computed recycling container costs for 11,688 units purchased per City of Fort Smith invoices incurred and paid during the period October 14 – April 17. We assumed a 10 year life and no salvage value for purposes of depreciation.

   There may have been more containers acquired during the period in question with grant funds. We did not include their cost in our computations.

5. Based on the hourly pay rates of individual employees, pay grades were assigned for purposes of using the appropriate factor for payroll taxes and fringe benefits.

6. After reviewing the annual budgets of the City of Fort Smith for the fiscal years in which the period in question is included it was assumed the Residential Recycling Service had 1 supervisor paid with the pay grade of 11.

   We assumed 13 full time equivalent employees were required to fulfill the residential recycling activities during the period in question. 13 full time equivalent employees work 40 hours each during a standard work week. A standard year for 13 FTEs would equal 27,040 hours worked.

   We assumed that when the standard work hours of 13 FTEs were in excess of the actual total work hours of the permanent employees, the excess was filled with temporary labor.

Utilization of temporary employees is assumed to be the same as for permanent employees for Residential Recycling Activities 50%.

7. The annual budgets of the City of Fort Smith were reviewed to determine a factor for including Policy, Administrative and Management services in the total cost of the Residential Recycling Service. (Backup Ratio)

MERRIOTT V. CITY OF FORT SMITH

REAR LOADER UNIT COSTS-

A VEHICLE CAPITAL COSTS - ALL UNITS EXCEPT #101 AND #118WERE FULLY DEPRECIATED BEFORE THE TIME PERIOD IN QUESTION

B ESTIMATED USEFUL LIFE 7 YEARS

C ESTIMATED SALVAGE VALUE - PER THE SCHEDULE PROVIDED BY CITY OF FORT SMITH, THE SANITATION DEPARMENT ESTIMATED THE SALVAGE COSTS WOULD BE 30% OF THE TOTAL ORIGINAL COST

D DEPRECIABLE COST= ORIGINAL COST LESS ESTIMATED SALVAGE VALUE

E ANNUAL DEPRECIATION= DEPRECIABLE COSTS DIVIDED BY THE ESTIMATED USEFUL LIFE OF THE ASSET

F MULTIPLY ANNUAL DEPRECIATION BY THE BACKUP RATIO
SINCE ANNUAL DEPRECIATON IS ASSUMED TO BE -0-, THEN THE RESULT OF THIS CALCULATION WOULD BE -0- EXCEPT #101 AND #118.

MERRIOTT V. CITY OF FORT SMITH

REAR LOADER UNIT COSTS-

A VEHICLE CAPITAL COSTS - ALL UNITS EXCEPT #101 AND #118WERE FULLY DEPRECIATED BEFORE THE TIME PERIOD IN QUESTION
B ESTIMATED USEFUL LIFE 7 YEARS
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D DEPRECIABLE COST= ORIGINAL COST LESS ESTIMATED SALVAGE VALUE
E ANNUAL DEPRECIATION= DEPRECIABLE COSTS DIVIDED BY THE ESTIMATED USEFUL LIFE OF THE ASSET
F MULTIPLY ANNUAL DEPRECIATION BY THE BACKUP RATIO

CAPITAL COSTS FOR UNIT #101-

A	VEHICLE CAPITAL COST	11/11/2015 PER INVOICE 969 DATED 11/11/2015		$229,057.92
B	ESTIMATED USEFULE LIFE	7 YEARS		
C	ESTIMATED SALVAGE VALUE - PER PRACTICE FOLLOWED BY CITY OF FORT SMITH ON OTHER UNITS. 30% OF THE TOTAL ORIGINAL COSTS			$68,717.38
D	DEPRECIABLE COSTS- ORIGINAL COST LESS ESTIMATED SALVAGE VALUE			$160,340.54
E	ANNUAL DEPRECIATION= DEPRECIABLE COSTS DIVIDED BY THE ESTIMATED USEFULE LIFE OF THE ASSET			$22,905.79
F	MULTIPLY ANNUAL DEPRECIATION BY THE BACKUP RATIO		1.108	$25,379.62
	TOTAL COSTS NOVEMBER 12, 2015 THRU MAY 1, 2017			$38,069.43
	Utilized 50% for Residential Recycling Activities			$19,034.71

MERRIOTT V. CITY OF FORT SMITH

REAR LOADER UNIT COSTS-

A VEHICLE CAPITAL COSTS - ALL UNITS EXCEPT #101 AND #118WERE FULLY DEPRECIATED BEFORE THE TIME PERIOD IN QUESTION
B ESTIMATED USEFUL LIFE 7 YEARS
C ESTIMATED SALVAGE VALUE - PER THE SCHEDULE PROVIDED BY CITY OF FORT SMITH, THE SANITATION DEPARMENT ESTIMATED THE SALVAGE COSTS WOULD BE 30% OF THE TOTAL ORIGINAL COST
D DEPRECIABLE COST= ORIGINAL COST LESS ESTIMATED SALVAGE VALUE
E ANNUAL DEPRECIATION= DEPRECIABLE COSTS DIVIDED BY THE ESTIMATED USEFUL LIFE OF THE ASSET
F MULTIPLY ANNUAL DEPRECIATION BY THE BACKUP RATIO

CAPITAL COSTS FOR UNIT #118-

A	VEHICLE CAPITAL COST 4/30/2015 PER EMAIL DATED SEPTEMBER 30, 2018		$78,820.00
B	ESTIMATED USEFULE LIFE 7 YEARS		
C	ESTIMATED SALVAGE VALUE - PER PRACTICE FOLLOWED BY CITY OF FORT SMITH ON OTHER UNITS. 30% OF THE TOTAL ORIGINAL COSTS		$23,646.00
D	DEPRECIABLE COSTS- ORIGINAL COST LESS ESTIMATED SALVAGE VALUE		$55,174.00
E	ANNUAL DEPRECIATION= DEPRECIABLE COSTS DIVIDED BY THE ESTIMATED USEFULE LIFE OF THE ASSET		$7,882.00
F	MULTIPLY ANNUAL DEPRECIATION BY THE BACKUP RATIO	1.108	$8,733.26
	TOTAL COSTS JULY 1, 2015 THRU MAY 1, 2017		$16,010.97
	UTILIZATION FOR RESIDENTIAL RECYCLING ACTIVITIES		50.00%
	ESTIMATED CAPITAL COST FOR UNIT #118		$8,005.48

MERRIOTT V. CITY OF FORT SMITH
OPERATING COSTS OF REAR LOADER UNITS USED IN RECYCLING

						TAG & TITLE COST					INSURANCE COST			
BATES # RANGE	UNIT	REPAIRS & MAINTENANCE 07-01-15 thr 05-01-17	FUEL USAGE 07-01-2015 to 05-01-2017 GALLON OF DYED DIESEL	AVERAGE PRICE PER GAL FUEL PRICE WKST	ESTIMATED FUEL COST	Tag & title cost per year	2015	2016	01-01-17 to 05-01-17 2017	TOTAL TAG & TITLE COST	2015	2016	JAN-APR 2017	TOTAL
4645-4660	UNIT 172	$ 11,545.86												
4661-4673			5,656.90	1.6691	9,441.93	7.25	3.63	7.25	2.42	13.29	420.60	782.64	87.50	1,290.74
4687-4693	UNIT 173	4,521.59												
4681-4686			1,879.40	1.6691	3,136.91	7.25	3.63	7.25	2.42	13.29	420.60	782.64	87.50	1,290.74
4709-4724	UNIT 21	8,177.94												
4697-4708			3,302.10	1.6691	5,511.54	7.25	3.63	7.25	2.42	13.29	420.60	782.64	169.08	1,372.32
4748-4766	UNIT 43	13,655.19												
4732-4747			7,946.40	1.6691	13,263.34	7.25	3.63	7.25	2.42	13.29	420.60	782.64	162.67	1,365.91
4795-4817	UNIT 46	23,459.36												
4777-4794			8,427.30	1.6691	14,066.01	7.25	3.63	7.25	2.42	13.29	420.60	782.64	166.62	1,369.86
4846-4862	UNIT 50	24,655.35												
4830-4845			6,725.00	1.6691	11,224.70	7.25	3.63	7.25	2.42	13.29	420.60	782.64	166.62	1,369.86
4889-4903	UNIT 51	15,511.19												
4873-4888			7,505.20	1.6691	12,526.93	7.25	3.63	7.25	2.42	13.29	420.60	782.64	176.60	1,379.84
4930-4946	UNIT 53	15,544.37												
4914-4929			7,330.30	1.6691	12,235.00	7.25	3.63	7.25	2.42	13.29	420.60	782.64	176.60	1,379.84
EMAIL 083018	UNIT 118	1,959.02	4,100.60	1.6691	6,844.31	7.25	3.63	7.25	2.42	13.30	280.40	782.64	176.60	1,239.64
EMAIL 100418	UNIT 101	14,085.12	7,591.50	1.6691	12,670.97	7.25	3.63	7.25	2.42	13.29	420.60	782.64	176.60	1,379.84
		117,070.85	60,464.70		100,921.63	72.50	36.25	72.50	24.17	132.92	4,065.80	7,826.40	1,546.38	13,438.58

REPAIRS & MAINTENANCE	117,070.85
FUEL COST	100,921.63
TAG & TITLE COST	132.92
INSURANCE COST	13,438.58
TOTAL OPERATING COSTS	231,563.98
Backup Ratio	1.108
TOTAL OPERATING COSTS INCLUDING ADMIN SERVICES	256,572.89
UTILIZATION RATE	50%
TOTAL FOR RES. RECYCLING	128,286.45

MERRIOTT V. CITY OF FORT SMITH
FUEL PRICE WORKSHEET

BATES # RANGE	PO NUMBER	DATE	GALLONS	PURCHASE TOTAL	AVERAGE PRICE PER GALLON
5172-5181	405369	7/6/2015	14914	30,038.36	2.0141
5194-5207	405497	8/4/2015	21333	38,533.92	1.8063
5208-5230	405617	9/7/2015	37462	67,758.20	1.8087
5243-5249	405760	10/5/2015	13404	24,294.20	1.8125
5250-5277	405898	11/5/2015	25604	42,932.89	1.6768
5278-5304	406162	1/12/2016	26302	30,148.04	1.1462
5315-5324	406358	3/1/2016	27437	37,310.08	1.3598
5325-5347	406746	6/8/2016	58721	88,005.31	1.4987
5348-5361	406849	7/5/2016	42890	69,914.42	1.6301
5362-5364	406971	8/2/2016	4695	7,803.90	1.6622
5369-5380	407131	9/8/2016	14766	23,772.27	1.6099
5399-5401	407240	10/2/2016	2993	5,103.03	1.7050
5406-5408	407422	11/6/2016	5977	9,619.35	1.6094
5431-5437	407508	12/4/2016	15824	26,831.32	1.6956
5445-5449	407637	1/9/2017	13524	24,598.27	1.8189
5463-5468	407782	2/3/2017	12650	22,198.92	1.7549
5476-5481	407887	2/28/2017	11794	20,250.36	1.7170
5309-5311	408126	5/2/2017	7348	12,627.94	1.7186

AVERAGE PRICE PER GALLON OF DYED DIESEL BASED ON THE INVOICES INCLUDED IN THE ABOVE REFERENCED PURCHASE ORDERS — $ 1.6691

FORT SMITH RECYCLING CONTAINER CAPITAL COSTS

INVOICE NO.	INVOICE DATE	UNITS PURCHASED	UNIT PRICE	INVOICE TOTAL	2015	2016	JAN-APR 17	TOTAL
KB245123	5/27/2009	1000	24.83	24,830.00	1,241.50	2,483.00	827.67	4,552.17
ER81547	7/14/2009	1144	16.68	19,081.92	954.10	1,908.19	636.06	3,498.35
43372	4/7/2010	500	17.99	8,995.00	449.75	899.50	299.83	1,649.08
KA91075	4/19/2011	500	42.60	21,300.00	1,065.00	2,130.00	710.00	3,905.00
KA91694	7/6/2011	648	43.99	28,505.52	1,425.28	2,850.55	950.18	5,226.01
KA91698	7/6/2011	648	43.99	28,505.52	1,425.28	2,850.55	950.18	5,226.01
KA91699	7/7/2011	648	43.99	28,505.52	1,425.28	2,850.55	950.18	5,226.01
KA91700	7/7/2011	56	58.67	3,285.52	164.28	328.55	109.52	602.35
KA93622	2/29/2012	2710	46.01	124,673.55	6,233.68	12,467.36	4,155.79	22,856.82
KE75157	12/31/2012	400	46.01	18,402.00	920.10	1,840.20	613.40	3,373.70
KA96802-3	12/2/2013	1000	44.35	44,349.68	2,217.48	4,434.97	1,478.32	8,130.77
KA97443	4/29/2013	648	45.35	29,384.59	1,469.23	2,938.46	979.49	5,387.17
KE76900	8/9/2013	648	45.56	29,521.09	1,476.05	2,952.11	984.04	5,412.20
KA99981	1/27/2014	490	48.76	23,893.35	1,194.67	2,389.34	796.45	4,380.45
KA99971	1/26/2014	648	48.76	31,597.73	1,579.89	3,159.77	1,053.26	5,792.92
		11688		464,830.99	23,241.55	46,483.10	15,494.37	85,219.02

MERRIOTT V. CITY OF FORT SMITH
COST OF LABOR RECAPITULATION FOR THE PERIOD JULY 1, 2015 TO MAY 1, 2017

DESCRIPTION	OCT 1, 2014 DECEMBER 31, 2014	2015	2016	JAN 1, 2017 TO MAY 1, 2017	TOTAL
LABOR	-	137,130.93	304,600.61	109,898.84	551,630.38
TEMPORARY LABOR	-	-	-	-	-
SUPERVISOR	-	17,569.75	35,139.49	11,623.06	64,332.30
TOTAL	-	154,700.68	339,740.10	121,521.90	615,962.68
BACKUP RATIO	-	1.108	1.108	1.108	
TOTAL INCLUDING ADMIN SERVICES	-	171,408.35	376,432.03	134,646.27	682,486.65

MERRIOTT V. CITY OF FORT SMITH
LABOR COSTS - JULY - DECEMBER - 2015

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	JANUARY - DECEMBER 15	JANUARY- JUNE 15	GROSS WAGE TOTAL	PAY GRADE	RFP13 SALARY PACKAGE FACTOR	TOTAL WAGES, TAXES AND BENEFITS	
6302	8549	SCARBOROUGH, DARRIN	26,477.92	26,477.92	-	5	1.373397	-	
6302	20042	SMITH ROOSEVELT	37,775.23	18,967.55	18,807.68	5	1.373397	25,830.41	
6302	20298	KELLEY SCOTT ALLEN	33,804.53	17,608.44	16,196.09	5	1.373397	22,243.66	
6302	20489	SELLERS MICHAEL E	33,323.96	16,853.45	16,470.51	5	1.373397	22,620.55	
6302	20774	PARKER CALVIN WAYNE	30,049.80	15,471.36	14,578.44	4	1.393176	20,310.33	
6302	20810	BISHOP VINCENT MARTINEZ	32,164.07	16,111.89	16,052.18	5	1.373397	22,046.02	
6302	21006	EVANS JAMES GUY	28,718.82	14,760.98	13,957.84	4	1.393176	19,445.73	
6302	21010	KEITH JOHNNY L JR	29,272.72	14,740.00	14,532.72	5	1.373397	19,959.19	
6302	21024	GRIFFIN EDWARD CHARLES	18,761.47	14,759.37	4,002.10	4	1.393176	5,575.63	
6302	20517	NELSON SANFORD EUGENE JR	36,538.85	18,269.43	18,269.42	5	1.373397	25,091.17	*
6302	20897	FIMPEL DUSTIN OWENS	32,749.99	16,375.00	16,374.99	4	1.393176	22,813.24	*
6302	21039	BOWDEN EARNEST D	17,017.58		17,017.58	4	1.393176	23,708.48	
6302	21046	JOSENBERGER ROY ALLAN	22,844.25	8,643.25	14,201.00	4	1.393176	19,784.49	
6302	21060	GIBBS JESSY DON	17,824.70		17,824.70	4	1.393176	24,832.94	
		TOTAL	397,323.89	199,038.64	198,285.25			274,261.85	

UTILIZATION RATE	50%
TOTAL FOR RESIDENTIAL RECYCLING	137,130.93

NOT INCLUDED ON THE PROVIDED SCHEDULE OF JAN-JUNE 2015, BASED ON HOURS INCLUDED ON HALF *

MERRIOTT V. CITY OF FORT SMITH
LABOR COSTS - JANUARY - DECEMBER - 2016

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	JANUARY - DECEMBER 16	GROSS WAGE TOTAL	PAY GRADE	RFP13 SALARY PACKAGE FACTOR	TOTAL WAGES, TAXES AND BENEFITS
6302	20042	SMITH ROOSEVELT	28,035.66	28,035.66	5	1.373397	38,504.09
6302	20298	KELLEY SCOTT ALLEN	33,008.87	33,008.87	5	1.373397	45,334.28
6302	20489	SELLERS MICHAEL E	33,535.25	33,535.25	5	1.373397	46,057.21
6302	20774	PARKER CALVIN WAYNE	31,261.53	31,261.53	5	1.373397	42,934.49
6302	20810	BISHOP VINCENT MARTINEZ	20,624.65	20,624.65	5	1.373397	28,325.83
6302	21006	EVANS JAMES GUY	29,702.66	29,702.66	4	1.393176	41,381.03
6302	21010	KEITH JOHNNY L JR	31,808.85	31,808.85	5	1.373397	43,686.18
6302	20517	NELSON SANFORD EUGENE JR	40,012.03	40,012.03	5	1.373397	54,952.40
6302	20897	FIMPEL DUSTIN OWENS	16,344.06	16,344.06	4	1.393176	22,770.15
6302	21046	JOSENBERGER ROY ALLAN	13,542.59	13,542.59	4	1.393176	18,867.21
6302	21060	GIBBS JESSY DON	21,180.47	21,180.47	4	1.393176	29,508.12
6302	9818	MULLIS CLINT WADE	12,211.27	12,211.27	4	1.393176	17,012.45
6302	20434	BELT JOHN C	9,518.10	9,518.10	4	1.393176	13,260.39
6302	20668	ORTIZ CESAR A	8,430.22	8,430.22	4	1.393176	11,744.78
6302	20852	GARCIA BARROSO GUSTAVO	20,762.52	20,762.52	4	1.393176	28,925.84
6302	21103	PHELAN JOSHUA MATTHEW	8,830.45	8,830.45	4	1.393176	12,302.37
6302	21167	FLEMING CAMERON LEON	903.70	903.70	4	1.393176	1,259.01
6302	21168	HOLLAN CODY LEE	16,610.87	16,610.87	4	1.393176	23,141.87
6302	21169	FOLSOM BRIAN R	23,179.90	23,179.90	4	1.393176	32,293.68
6302	21191	BARBER DUSTIN WAYNE	2,947.38	2,947.38	4	1.393176	4,106.22
6302	21198	MORTENSEN JOHN A	18,808.26	18,808.26	4	1.393176	26,203.22
6302	21249	WELLS DERRICK	13,997.67	13,997.67	4	1.393176	19,501.22
6302	21303	TUCKER JAMES EDWARD	5,117.20	5,117.20	4	1.393176	7,129.16
		TOTAL	440,374.16	440,374.16			609,201.22
		UTILIZATION RATE					50%
		TOTAL FOR RESIDENTIAL RECYCLING					304,600.61

MERRIOTT V. CITY OF FORT SMITH
LABOR COSTS - JANUARY 1 -MAY 1 - 2017

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	JANUARY - MAY 17	GROSS WAGE TOTAL	PAY GRADE	RFP13 SALARY PACKAGE FACTOR	TOTAL WAGES, TAXES AND BENEFITS	ESTIMATED MAY 17 WAGES	JAN 1 - MAY 1 17 WAGES, TAXES BENEFITS
6302	20298	KELLEY SCOTT ALLEN	15,054.99	15,054.99	5	1.373397	20,676.48	4,135.30	16,541.18
6302	20489	SELLERS MICHAEL E	14,435.94	14,435.94	5	1.373397	19,826.28	3,965.26	15,861.02
6302	20774	PARKER CALVIN WAYNE	12,931.27	12,931.27	5	1.373397	17,759.77	3,551.95	14,207.81
6302	21006	EVANS JAMES GUY	13,397.87	13,397.87	4	1.393176	18,665.59	3,733.12	14,932.47
6302	21010	KEITH JOHNNY L JR	14,120.03	14,120.03	5	1.373397	19,392.41	3,878.48	15,513.93
6302	20517	NELSON SANFORD EUGENE JR	18,162.22	18,162.22	5	1.373397	24,943.94	4,988.79	19,955.15
6302	9818	MULLIS CLINT WADE	12,750.25	12,750.25	4	1.393176	17,763.34	3,552.67	14,210.67
6302	20668	ORTIZ CESAR A	12,235.48	12,235.48	4	1.393176	17,046.18	3,409.24	13,636.94
6302	20852	GARCIA BARROSO GUSTAVO	12,947.56	12,947.56	4	1.393176	18,038.23	3,607.65	14,430.58
6302	21103	PHELAN JOSHUA MATTHEW	12,648.58	12,648.58	4	1.393176	17,621.70	3,524.34	14,097.36
6302	21168	HOLLAN CODY LEE	10,712.10	10,712.10	4	1.393176	14,923.84	2,984.77	11,939.07
6302	21169	FOLSOM BRIAN R	13,049.79	13,049.79	4	1.393176	18,180.65	3,636.13	14,544.52
6302	21198	MORTENSEN JOHN A	12,275.80	12,275.80	4	1.393176	17,102.35	3,420.47	13,681.88
6302	21249	WELLS DERRICK	10,726.61	10,726.61	4	1.393176	14,944.06	2,988.81	11,955.24
6302	21303	TUCKER JAMES EDWARD	9,997.21	9,997.21	4	1.393176	13,927.87	2,785.57	11,142.30
6302	9849	DAVIDSON JOSEPH EARL	608.38	608.38	4	1.393176	847.58	169.52	678.06
6302	20379	WALD WILLIAM BRAUN	309.84	309.84	4	1.393176	431.66	86.33	345.33
6302	21359	BOYD CHRISTOPHER ALLAN	1,776.74	1,776.74	4	1.393176	2,475.31	495.06	1,980.25
6302	21370	ROGERS KEITH L	129.10	129.10	4	1.393176	179.86	35.97	143.89
		TOTAL	198,269.76	198,269.76			274,747.09	54,949.42	219,797.67
		UTILIZATION RATE							50%
		TOTAL FOR RESIDENTIAL RECYCLING							109,898.84

Details of Supervisor Compensation were derived from the document provided by City of Fort Smith entitled Salary Package for Grade 11 for 2018 budget.

Yearly base salary	$ 55,510.00						
I assumed the salary amount is based on a 2,080 work year (40 hours per week)							
The multiplier to arrive at the total cost including payroll taxes and benefits-	1.2660598						
Days worked for the period-		Hours per day	Hours Worked for the period	Pay rate per hour	Estimated Base Pay	Taxes & Benefits Multiplier	Estimated Total cost Supervisor Compensation
July 1, 2015 through December 31, 2015	130	8	1040	26.6875	27,755.00	1.2660598	35,139.49
The year 2016	260	8	2080	26.6875	55,510.00	1.2660598	70,278.98
January 1, 2017 through May 1, 2017	86	8	688	26.6875	18,361.00	1.2660598	23,246.12
					101,626.00		128,664.59
UTILIZATION RATE							50%
TOTAL FOR RESIDENTIAL RECYCLING							64,332.30

MERRIOTT V. CITY OF FORT SMITH
TEMPORARY LABOR COSTS - JULY - DECEMBER - 2015

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	WORK HOURS		
6302	20042	SMITH ROOSEVELT	1022.25		
6302	20298	KELLEY SCOTT ALLEN	949.75		
6302	20489	SELLERS MICHAEL E	980.00		
6302	20774	PARKER CALVIN WAYNE	1020.00		
6302	20810	BISHOP VINCENT MARTINEZ	960.00		
6302	21006	EVANS JAMES GUY	1040.00		
6302	21010	KEITH JOHNNY L JR	1040.00		
6302	21024	GRIFFIN EDWARD CHARLES	286.00		
6302	20517	NELSON SANFORD EUGENE JR	1980.25		
6302	20897	FIMPEL DUSTIN OWENS	2225.50		
6302	21039	BOWDEN EARNEST D	1223.00		
6302	21046	JOSENBERGER ROY ALLAN	1080.00		
6302	21060	GIBBS JESSY DON	1479.50		
		TOTAL	15286.25		
		STANDARD HOURS 13 FULL TIME EQUIV	13520.00	RATE	
		NO TEMP LABOR UNDER THE ASSUMPTION		$ 10.80	$ -
		UTILIZATION RATE			0.5
		TOTAL FOR RESIDENTIAL RECYCLING			$ -

MERRIOTT V. CITY OF FORT SMITH
TEMPORARY LABOR COSTS - JANUARY - DECEMBER - 2016

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	WORK HOURS
6302	20042	SMITH ROOSEVELT	1353.50
6302	20298	KELLEY SCOTT ALLEN	1891.00
6302	20489	SELLERS MICHAEL E	2086.25
6302	20774	PARKER CALVIN WAYNE	1864.50
6302	20810	BISHOP VINCENT MARTINEZ	1224.25
6302	21006	EVANS JAMES GUY	2049.25
6302	21010	KEITH JOHNNY L JR	2115.00
6302	20517	NELSON SANFORD EUGENE JR	2113.25
6302	20897	FIMPEL DUSTIN OWENS	991.00
6302	21046	JOSENBERGER ROY ALLAN	928.00
6302	21060	GIBBS JESSY DON	1483.00
6302	9818	MULLIS CLINT WADE	921.50
6302	20434	BELT JOHN C	639.00
6302	20668	ORTIZ CESAR A	617.00
6302	20852	GARCIA BARROSO GUSTAVO	1575.50
6302	21103	PHELAN JOSHUA MATTHEW	650.50
6302	21167	FLEMING CAMERON LEON	70.00
6302	21168	HOLLAN CODY LEE	1354.50
6302	21169	FOLSOM BRIAN R	1757.00
6302	21191	BARBER DUSTIN WAYNE	342.75
6302	21198	MORTENSEN JOHN A	1384.00
6302	21249	WELLS DERRICK	1056.00
6302	21303	TUCKER JAMES EDWARD	379.75
		TOTAL	28846.50

STANDARD HOURS 13 FULL TIME EQUIV. 27040.00
No Temp Labor

MERRIOTT V. CITY OF FORT SMITH
TEMPORARY LABOR COSTS - JANUARY 1 -MAY 1 - 2017

DEPT NO	EMPLOYEE NO.	EMPLOYEE NAME	WORK HOURS	ESTIMATED MAY HOURS	ESTIMATED HOURS JAN-APR 17
6302	20298	KELLEY SCOTT ALLEN	919.00	183.80	735.20
6302	20489	SELLERS MICHAEL E	685.00	137.00	548.00
6302	20774	PARKER CALVIN WAYNE	720.50	144.10	576.40
6302	21006	EVANS JAMES GUY	920.25	184.05	736.20
6302	21010	KEITH JOHNNY L JR	940.50	188.10	752.40
6302	20517	NELSON SANFORD EUGENE JR	939.00	187.80	751.20
6302	9818	MULLIS CLINT WADE	913.00	182.60	730.40
6302	20668	ORTIZ CESAR A	892.25	178.45	713.80
6302	20852	GARCIA BARROSO GUSTAVO	956.25	191.25	765.00
6302	21103	PHELAN JOSHUA MATTHEW	906.25	181.25	725.00
6302	21168	HOLLAN CODY LEE	789.25	157.85	631.40
6302	21169	FOLSOM BRIAN R	961.50	192.30	769.20
6302	21198	MORTENSEN JOHN A	855.75	171.15	684.60
6302	21249	WELLS DERRICK	784.00	156.80	627.20
6302	21303	TUCKER JAMES EDWARD	714.75	142.95	571.80
6302	9849	DAVIDSON JOSEPH EARL	44.75	8.95	35.80
6302	20379	WALD WILLIAM BRAUN	24.00	4.80	19.20
6302	21359	BOYD CHRISTOPHER ALLAN	131.75	26.35	105.40
6302	21370	ROGERS KEITH L	10.00	2.00	8.00
		TOTAL	13107.75	2621.55	10486.20

STANDARD HOURS 13 FULL TIME EQUIV. 8840.00

NO TEMPORARY LABOR

MERRIOTT V. CITY OF FORT SMITH
DEVELOPMENT OF ADMINISTRATION RATIO (BACKUP RATIO)

		PROPOSED		
BUDGET PAGE NO.	PAGE 83	PAGE 10	PAGE 83	
PER BUDGET-				
	2015	**2016**	**2017**	
POLICY, ADMIN, AND MANAGEMENT SERVICES	1,007,096	989,898	1,216,997	
OPERATION SERVICES	9,802,350	9,976,405	9,957,337	
OPERATING BUDGET	10,809,446	10,966,303	11,174,334	
RATIO OF TOTAL TO OPERATON SERVICES	1.103	1.099	1.122	1.108
				AVERAGE

Recycling Tonnage July 14 Through May 17

Month & Year	Total Estimated Recycling Received	Recycling Sent to Green Source	Estimated Net Amount of Recycling Placed in Landfill	Estimated Percent of Recycling Stream Sent to Landfill
August 15	279.54	42.99	236.55	84.62%
September 15	281.35	42.85	238.50	84.77%
October 15	283.18	34.83	248.35	87.70%
November 15	285.02	27.98	257.04	90.18%
December 15	286.88	29.51	257.37	89.71%
January 16	288.74	26.85	261.89	90.70%
February 16	290.62	21.03	269.59	92.76%
March 16	292.51	8.49	284.02	97.10%
April 16	294.41	3.53	290.88	98.80%
May 16	296.32	7.76	288.56	97.38%
June 16	298.25	9.73	288.52	96.74%
July 16	300.19	0.00	300.19	100.00%
August 16	302.14	0.00	302.14	100.00%
September 16	304.10	0.00	304.10	100.00%
October 16	306.08	0.00	306.08	100.00%
November 16	308.07	0.00	308.07	100.00%
December 16	310.07	0.00	310.07	100.00%
January 17	312.09	0.00	312.09	100.00%
February 17	314.11	0.00	314.11	100.00%
March 17	316.16	0.00	316.16	100.00%
April 17	318.21	0.00	318.21	100.00%
May 17	320.28	0.00	320.28	100.00%
Total	6588.32	255.55	6332.77	96.12%