



MAYOR

George B McGill

**ACTING CITY
ADMINISTRATOR**

Jeff Dingman

CITY CLERK

Sherri Gard

BOARD OF DIRECTORS

Ward 1 - Jarred Rego

Ward 2 - Andre' Good

Ward 3 - Lee Kemp

Ward 4 - George Catsavis

At-Large Position 5 - Christina Catsavis

At-Large Position 6 - Kevin Settle

At-Large Position 7 - Neal Martin

AGENDA

**Fort Smith Board of Directors
SPECIAL MEETING & STUDY SESSION
September 23, 2025 ~ 6:00 p.m.
Blue Lion
101 North 2nd Street, Back Room
Fort Smith, Arkansas**

THIS MEETING IS BEING TELECAST LIVE AT THE FOLLOWING LINK:

https://fortsmithar.granicus.com/ViewPublisher.php?view_id=1

SPECIAL MEETING

Called by Directors Neal Martin, Christina Catsavis, Lee Kemp, and Kevin Settle at the September 16, 2025 regular meeting.

CALL TO ORDER

ROLL CALL

PRESENTATION BY MEMBERS OF THE BOARD OF DIRECTORS OF ANY ITEM OF BUSINESS NOT ALREADY ON THE AGENDA FOR THIS MEETING (*Section 2-37 of the Fort Smith Municipal Code*)

ITEMS OF BUSINESS – SPECIAL MEETING

1. Ordinance authorizing the issuance of Sales and Use Tax Bonds for the purpose of financing all or a portion of the cost of capital improvements; pledging a portion of two Sales and Use Taxes to pay the principal of and interest on the bonds; prescribing other matters relating thereto; and declaring an emergency (*City Administrator*)

ADJOURN

STUDY SESSION

CALL TO ORDER

ITEMS OF BUSINESS

1. Review loaned personnel agreement with Burns and McDonnell Engineering, Inc. for staff augmentation services for the Engineering Department ~ *Resolution tabled at the September 16, 2025 regular meeting pending study session review ~ (City Administrator)*
2. Discuss options regarding request of Fort Smith Cemeteries, Inc. relative to Rose Lawn, Holy Cross and Forest Park cemeteries ~ *Rego/Good placed resolution on August 19, 2025 regular meeting agenda at the July 15, 2025 study session / Resolution tabled pending study session discussion at the August 19, 2025 regular meeting ~ (City Administrator)*
3. Discussion regarding Long-Term Solid Waste Management Strategic Plan for the Solid Waste Services Department (*Solid Waste Services*)
4. Review 2025-2026 Strategic Priorities for the City of Fort Smith ~ *Resolution tabled at the September 2, 2025 regular meeting pending review at the September 23, 2025 study session ~ (City Administrator) ♦*
5. Review preliminary agenda for the October 14, 2025 regular meeting (*City Clerk*)

ADJOURN



MEMORANDUM



TO: Mayor McGill and Members of the Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: September 18, 2025
SUBJECT: Ordinance related to the issuance of Sales and Use Tax Bonds

SUMMARY

On the agenda for the September 23, 2025 Special Meeting is consideration of an ordinance authorizing the issuance of Sales and Use Tax Bonds for the purposed of financing Consent Decree and wastewater capital improvements, and pledging proceeds of two different Sales and Use Taxes to pay the debt service on the bonds as authorized by Fort Smith voters at the May 13, 2025 election.

You will notice blanks in the ordinance draft, those blanks will be filled in after the bond sale happens earlier in the day that Tuesday, September 23.

Bond Counsel will be present at the special meeting to answer any questions the Board may have, as will representatives from PFM Financial Advisors, the city's financial advisor.

This project aligns with Goal TI 5.2 of the FFS Comprehensive Plan, ensuring that utility and infrastructure systems can meet the city's long-term needs. Please contact me if you have questions regarding this agenda item.

ATTACHMENTS

1. [fortsmith-25-s_u-or.pdf](#)

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE ISSUANCE OF SALES AND USE TAX BONDS FOR THE PURPOSE OF FINANCING ALL OR A PORTION OF THE COST OF CAPITAL IMPROVEMENTS; PLEDGING A PORTION OF TWO SALES AND USE TAXES TO PAY THE PRINCIPAL OF AND INTEREST ON THE BONDS; PRESCRIBING OTHER MATTERS RELATING THERETO; AND DECLARING AN EMERGENCY.

WHEREAS, there was submitted to the qualified electors of the City of Fort Smith, Arkansas (the "City") at a special election held May 13, 2025, the question of issuing, under Amendment No. 62 to the Constitution of the State of Arkansas (the "State") and under Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation"), capital improvement bonds in the maximum aggregate principal amount of \$385,000,000 to finance costs of betterments and improvements to the City's sewer system including particularly, without limitation, consent decree sewer improvements (the "Improvements"); and

WHEREAS, a majority of the electors voting on the question approved the issuance of such bonds; and

WHEREAS, the Board of Directors has determined to proceed with accomplishing a portion of the Improvements and to issue the initial series of capital improvement bonds designated as "City of Fort Smith, Arkansas Sales and Use Tax Bonds, Series 2025" (the "Series 2025 Bonds") in the aggregate principal amount of \$ _____; and

WHEREAS, the City has made arrangements for the sale of the Series 2025 Bonds to Stephens Inc., Crews & Associates, Inc. and Raymond James & Associates, Inc. (collectively, the "Purchaser"), at a price of \$ _____ (principal amount less \$ _____ of underwriters' discount plus \$ _____ of net original issue premium) (the "Purchase Price"), pursuant to a Bond Purchase Agreement between the Purchaser and the City (the "Purchase Agreement"), which has been presented to and is before this meeting; and

WHEREAS, the Preliminary Official Statement, dated September 16, 2025, offering the Series 2025 Bonds for sale (the "Preliminary Official Statement"), has been presented to and is before this meeting; and

WHEREAS, the Continuing Disclosure Agreement between the City and Simmons Bank, Pine Bluff, Arkansas (the "Disclosure Agreement"), providing for the ongoing disclosure obligations of the City with respect to the Series 2025 Bonds, has been presented to and is before this meeting; and

WHEREAS, Assured Guaranty Inc., a Maryland corporation (together with any successor thereto or assignee thereof, the "2025 Insurer"), will issue a municipal bond insurance policy (the "2025 Insurance Policy") guaranteeing the scheduled payment of principal of and interest on the Series 2025 Bonds when due; and

WHEREAS, the City is authorized to issue additional bonds on a parity with the lien and pledge in favor of the Series 2025 Bonds pursuant to Section 10 of this Ordinance ("Additional Parity Bonds"), and the Series 2025 Bonds and any Additional Parity Bonds are hereinafter referred to collectively as the "bonds";

NOW, THEREFORE, BE IT ORDAINED by the Board of Directors of the City of Fort Smith, Arkansas:

Section 1. The offer of the Purchaser for the purchase of the Series 2025 Bonds from the City at the Purchase Price, subject to the terms and provisions hereafter in this Ordinance set forth in detail, is hereby accepted and the Purchase Agreement, in substantially the form submitted to this meeting, is approved and the Series 2025 Bonds are hereby sold to the Purchaser. The Mayor is hereby authorized and directed to execute and deliver the Purchase Agreement on behalf of the City and to take all action required on the part of the City to fulfill its obligations under the Purchase Agreement.

Section 2. The Preliminary Official Statement is hereby approved and the previous use of the Preliminary Official Statement by the Purchaser in connection with the sale of the Series 2025 Bonds is hereby in all respects approved and confirmed, and the Mayor is hereby authorized and directed, for and on behalf of the City, to execute the Preliminary Official Statement and the final Official Statement in the name of the City for use in connection with the sale of the Series 2025 Bonds as set forth in the Purchase Agreement.

Section 3. Under the authority of the Constitution and laws of the State, including particularly Amendment No. 62 to the Constitution of the State and the Authorizing Legislation, the Series 2025 Bonds are hereby authorized and ordered issued in the total principal amount of \$_____, the proceeds of the sale of which are necessary to provide funds for accomplishing a portion of the Improvements, paying expenses incidental thereto and expenses of issuing and insuring the Series 2025 Bonds.

The Series 2025 Bonds shall bear interest at the rates and shall mature on November 1 in the amounts and in the years as follows:

Year (November 1)	Principal Amount	Interest Rate
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The Series 2025 Bonds shall be issuable only as fully registered bonds without coupons in the denomination of \$5,000 or any integral multiple thereof. Unless the City shall otherwise direct, the Series 2025 Bonds shall be numbered from 1 upward in order of issuance. Each Series 2025 Bond shall have a CUSIP number but the failure of a CUSIP number to appear on any Series 2025 Bond shall not affect its validity.

The Series 2025 Bonds shall be registered initially in the name of Cede & Co., as nominee for the Depository Trust Company ("DTC"), which shall be considered to be the registered owner of the Series 2025 Bonds for all purposes under this Ordinance, including, without limitation, payment by the City of principal of, redemption price, premium, if any, and interest on the Series 2025 Bonds, and receipt of notices and exercise of rights of registered owners. There shall be one certificated, typewritten Series 2025 Bond for each stated maturity date which shall be immobilized in the custody of or on behalf of DTC with the beneficial owners having no right to receive the Series 2025 Bonds in the form of physical securities or certificates. DTC and its participants shall be responsible for maintenance of records of the ownership of beneficial interests in the Series 2025 Bonds by book-entry on the system maintained and operated by DTC and its participants, and transfers of ownership of beneficial interests shall be made only by DTC and its participants, by book-entry, the City having no responsibility therefor. DTC is expected to maintain records of the positions of participants in the Series 2025 Bonds, and the participants and persons acting through participants are expected to maintain records of the purchasers of beneficial interests in the Series 2025 Bonds. The Series 2025 Bonds as such shall not be transferable or exchangeable, except for transfer to another securities depository or to another nominee of a securities depository, without further action by the City.

If any securities depository determines not to continue to act as a securities depository for the Series 2025 Bonds for use in a book-entry system, the City may establish a securities depository/book-entry system relationship with another securities depository. If the City does not or is unable to do so, or upon request of the beneficial owners of all outstanding Series 2025 Bonds, the City and the Trustee (hereinafter identified), after the Trustee has made provision for notification of the beneficial owners by the then securities depository, shall permit withdrawal of the Series 2025 Bonds from the securities depository, and authenticate and deliver bond certificates in fully registered form (in denominations of \$5,000 or integral multiples thereof) to the assigns of the securities depository or its nominee, all at the cost and expense (including costs of printing definitive bonds) of the City, if the City fails to maintain a securities depository/book-entry system, or of the beneficial owners, if they request termination of the system.

Prior to issuance of the Series 2025 Bonds, the City shall have executed and delivered to DTC a written agreement (the "Representation Letter") setting forth (or incorporating therein by reference) certain undertakings and responsibilities of the City with respect to the Series 2025 Bonds so long as the Series 2025 Bonds or a portion thereof are registered in the name of Cede & Co. (or a substitute nominee) and held by DTC. Notwithstanding such execution and delivery of the Representation Letter, the terms thereof shall not in any way limit the provisions of this Section or in any other way impose upon the City any obligation whatsoever with respect to persons having interests in the Series 2025 Bonds other than the registered owners, as shown on the registration books kept by the Trustee. The Trustee shall take all action necessary for all

representations of the City in the Representation Letter with respect to the Trustee to at all times be complied with.

The authorized officers of the Trustee and the City shall do or perform such acts and execute all such certificates, documents and other instruments as they or any of them deem necessary or advisable to facilitate the efficient use of a securities depository for all or any portion of the Series 2025 Bonds; provided that neither the Trustee nor the City may assume any obligations to such securities depository or beneficial owners of Series 2025 Bonds that are inconsistent with their obligations to any registered owner under this Ordinance.

Each Series 2025 Bond shall be dated as of its date of delivery to the Purchaser. Interest on the Series 2025 Bonds shall be payable on May 1, 2026, and semiannually thereafter on May 1 and November 1 of each year. Payment of each installment of interest shall be made to the person in whose name the Series 2025 Bond is registered on the registration books of the City maintained by Simmons Bank, Pine Bluff, Arkansas, as Trustee and Paying Agent (the "Trustee"), at the close of business on the fifteenth day of the month (whether or not a business day) next preceding each interest payment date (the "Record Date"), irrespective of any transfer or exchange of any such Series 2025 Bond subsequent to such Record Date and prior to such interest payment date, by check or draft mailed by the Trustee to such owner at his address on such registration books; provided, however, payment of interest shall be made by wire transfer if requested by a registered owner of Series 2025 Bonds in the aggregate principal amount of \$1,000,000 or more. Principal of the Series 2025 Bonds shall be payable at the corporate trust office of the Trustee.

Each Series 2025 Bond shall bear interest from the payment date next preceding the date on which it is authenticated unless it is authenticated on an interest payment date, in which event it shall bear interest from such date, or unless it is authenticated prior to the first interest payment date, in which event it shall bear interest from its dated date, or unless it is authenticated during the period from the Record Date to the next interest payment date, in which case it shall bear interest from such interest payment date, or unless at the time of authentication thereof interest is in default thereon, in which event it shall bear interest from the date to which interest has been paid.

Only such Series 2025 Bonds as shall have endorsed thereon a Certificate of Authentication substantially in the form set forth in Section 5 hereof (the "Certificate") duly executed by the Trustee shall be entitled to any right or benefit under this Ordinance. No Series 2025 Bond shall be valid and obligatory for any purpose unless and until the Certificate shall have been duly executed by the Trustee, and the Certificate of the Trustee upon any such Series 2025 Bond shall be conclusive evidence that such Series 2025 Bond has been authenticated and delivered under this Ordinance. The Certificate on any Series 2025 Bond shall be deemed to have been executed if signed by an authorized officer of the Trustee, but it shall not be necessary that the same officer sign the Certificate on all of the Series 2025 Bonds.

In case any bond shall become mutilated or be destroyed or lost, the City shall, if not then prohibited by law, cause to be executed and the Trustee may authenticate and deliver a new bond of like date, series, maturity and tenor in exchange and substitution for and upon cancellation of such mutilated bond, or in lieu of and in substitution for such bond destroyed or

lost, upon the owner paying the reasonable expenses and charges of the City and Trustee in connection therewith, and, in the case of a bond destroyed or lost, his filing with the Trustee evidence satisfactory to it that such bond was destroyed or lost, and of his ownership thereof, and furnishing the City and Trustee with indemnity satisfactory to them. The Trustee is hereby authorized to authenticate any such new bond. In the event any such bond shall have matured, instead of issuing a new bond, the City may pay the same without the surrender thereof. Upon the issuance of a new bond under this Section, the City may require the payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in relation thereto and any other expenses (including the fees and expenses of the Trustee) connected therewith.

The City shall cause books to be maintained for the registration and for the transfer of the bonds as provided herein and in the bonds. The Trustee shall act as the bond registrar. Each bond is transferable by the registered owner thereof or by his attorney duly authorized in writing at the principal office of the Trustee. Upon such transfer a new fully registered bond or bonds of the same series and maturity, of authorized denomination or denominations, for the same aggregate principal amount will be issued to the transferee in exchange therefor.

Bonds may be exchanged at the principal corporate trust office of the Trustee for an equal aggregate principal amount of bonds of any other authorized denomination or denominations. The City shall execute and the Trustee shall authenticate and deliver bonds which the registered owner making the exchange is entitled to receive.

No charge shall be made to any owner of any bond for the privilege of transfer or exchange, but any owner of any bond requesting any such transfer or exchange shall pay any tax or other governmental charge required to be paid with respect thereto. Except as otherwise provided in the immediately preceding sentence, the cost of preparing each new bond upon each exchange or transfer and any other expenses of the City or the Trustee incurred in connection therewith shall be paid by the City. Neither the Trustee nor the City shall be required to transfer or exchange any bonds selected for redemption in whole or in part.

The person in whose name any bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal or premium, if any, or interest on any bond shall be made only to or upon the order of the registered owner thereof or his legal representative, but such registration may be changed as hereinabove provided. All such payments shall be valid and effectual to satisfy and discharge the liability upon such bond to the extent of the sum or sums so paid.

In any case where the date of maturity of interest on or principal of the bonds or the date fixed for redemption of any bonds shall be a Saturday or Sunday or shall be in the State a legal holiday or a day on which banking institutions are authorized by law to close, then payment of interest or principal need not be made on such date but may be made on the next succeeding business day with the same force and effect as if made on the date of maturity or the date fixed for redemption, and no interest shall accrue for the period after the date of maturity or date fixed for redemption.

Section 4. The bonds shall be executed on behalf of the City by the manual or facsimile signatures of the Mayor and City Clerk and shall have impressed or imprinted thereon the seal of the City.

Payment of the principal of and interest on the Series 2025 Bonds as due (by stated maturity or by scheduled mandatory redemption) is insured by the 2025 Insurer pursuant to the 2025 Insurance Policy, as set forth in the 2025 Insurance Policy.

Section 5. The Series 2025 Bonds and the Certificate shall be in substantially the following form and the Mayor and City Clerk are hereby expressly authorized and directed to make all recitals contained therein:

(Form of Series 2025 Bond)

REGISTERED

REGISTERED

No. _____

\$ _____

UNITED STATES OF AMERICA
STATE OF ARKANSAS
COUNTY OF SEBASTIAN
CITY OF FORT SMITH
SALES AND USE TAX BOND
SERIES 2025

Interest Rate: _____%

Maturity Date: November 1, 20__

Dated Date: _____, 2025

Registered Owner: Cede & Co.

Principal Amount: _____ Dollars

CUSIP No.: _____

KNOW ALL MEN BY THESE PRESENTS:

That the City of Fort Smith, County of Sebastian, State of Arkansas (the "City"), for value received, hereby promises to pay to the Registered Owner shown above upon the presentation and surrender hereof at the principal corporate trust office of Simmons Bank, Pine Bluff, Arkansas, or its successor or successors, as Trustee and Paying Agent (the "Trustee"), on the Maturity Date shown above, the Principal Amount shown above, in such coin or currency of the United States of America as at the time of payment shall be legal tender for the payment of public and private debts and to pay by check or draft to the Registered Owner shown above interest thereon, in like coin or currency from the interest commencement date described below at the Interest Rate per annum shown above, payable on May 1, 2026, and on each May 1 and November 1 thereafter, until payment of such Principal Amount or, if this bond or a portion hereof shall be duly called for redemption, until the date fixed for redemption, and to pay interest on overdue principal and interest (to the extent legally enforceable) at the rate borne by this bond. Payment of each installment of interest shall be made to the person in whose name this bond is registered

on the registration books of the City maintained by the Trustee at the close of business on the fifteenth day of the month (whether or not a business day) next preceding each interest payment date (the "Record Date"), irrespective of any transfer or exchange of this bond subsequent to such Record Date and prior to such interest payment date. Notwithstanding the above, payment of interest shall be made by wire transfer when requested by the Registered Owner hereof if it is the registered owner of bonds of this issue in the aggregate principal amount of \$1,000,000 or more.

Unless this bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Trustee for registration of transfer, exchange or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is required by an authorized representative of DTC), ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

This bond shall bear interest from the payment date next preceding the date on which it is authenticated unless it is authenticated on an interest payment date, in which event it shall bear interest from such date, or unless it is authenticated during the period from the Record Date to the next interest payment date, in which case it shall bear interest from such interest payment date, or unless it is authenticated prior to the first interest payment date, in which event it shall bear interest from the Dated Date shown above, or unless at the time of authentication hereof interest is in default hereon, in which event it shall bear interest from the date to which interest has been paid.

This bond is one of an issue of City of Fort Smith, Arkansas Sales and Use Tax Bonds, Series 2025, aggregating _____ Million _____ Hundred _____ Thousand Dollars (\$ _____) in aggregate principal amount (the "bonds"), and is issued for the purpose of financing a portion of the costs of betterments and improvements to the City's sewer system, including particularly, without limitation, consent decree sewer improvements, and paying expenses of authorizing, issuing and insuring the bonds.

The bonds are issued pursuant to and in full compliance with the Constitution and laws of the State of Arkansas (the "State"), particularly Amendment No. 62 to the Constitution of the State and Title 14, Chapter 164, Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation"), and pursuant to Ordinance No. _____ of the City duly adopted on _____, 2025 (the "Authorizing Ordinance"), and an election duly held at which the majority of the legal voters of the City voting on the question approved the issuance of the bonds. Reference is hereby made to the Authorizing Ordinance for the details of the nature and extent of the security and of the rights and obligations of the City, the Trustee and the registered owners of the bonds. The bonds are special obligations of the City, payable from (a) 37.5% of the collections from a 1% sales and use tax levied by the City under the authority of the Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated and Ordinance No. 72-85 of the City duly adopted on August 13, 1985, as amended (most recently by Ordinance No. 19-25 of the City duly adopted on February 21, 2025) (the "Existing 1% Tax"), and (b) 83.3% of the collections from a 0.75% sales and use tax levied by the City under Title 26, Chapter 75, Subchapter 2 of the Arkansas

Code of 1987 Annotated and Ordinance No. 20-22 of the City duly adopted on February 22, 2022, as amended by Ordinance No. 20-25 of the City duly adopted on February 21, 2025 (the "Existing 0.75% Tax"), and the City hereby pledges 37.5% of the collections of the Existing 1% Tax and 83.3% of the collections of the Existing 0.75% Tax for the payment of this bond. The City has reserved the right in the Authorizing Ordinance to issue additional bonds under the Authorizing Ordinance on a parity of security with the bonds.

The bonds are subject to optional and mandatory sinking fund redemption prior to maturity as follows:

(1) The bonds are subject to redemption at the option of the City, from funds from any source, on and after May 1, 2035, in whole or in part at any time, at a redemption price equal to the principal amount being redeemed plus accrued interest to the redemption date. If fewer than all of the bonds shall be called for redemption, the particular maturities to be redeemed shall be selected by the City in its discretion. If fewer than all of the bonds of any one maturity shall be called for redemption, the particular bonds or portion thereof to be redeemed from such maturity shall be selected by lot by the Trustee.

(2) To the extent not previously redeemed, the bonds maturing on November 1 in the years 20____, 20____ and 20____ are subject to mandatory sinking fund redemption by lot in such manner as the Trustee shall determine, on November 1 in the years and in the amounts set forth below, at a redemption price equal to the principal amount being redeemed plus accrued interest to the date of redemption:

Bonds Maturing November 1, 20____

Year

Principal Amount

Bonds Maturing November 1, 20____

Year

Principal Amount

Bonds Maturing November 1, 20__

Year

Principal Amount

In case any outstanding bond is in a denomination greater than \$5,000, each \$5,000 of face value of such bond shall be treated as a separate bond of the denomination of \$5,000.

Notice of redemption identifying the bonds or portions thereof (which shall be \$5,000 or a multiple thereof) to be redeemed and the date they shall be presented for payment shall be given by the Trustee, not less than 30 nor more than 60 days prior to the date fixed for redemption, by sending a copy of the redemption notice by first class mail, postage prepaid, or other acceptable standard means of delivery, including facsimile or electronic communication, to all registered owners of bonds to be redeemed. Failure to send an appropriate notice or any such notice to one or more registered owners of bonds to be redeemed shall not affect the validity of the proceedings for redemption of other bonds as to which notice of redemption is duly given in proper and timely fashion. All such bonds or portions thereof thus called for redemption and for the retirement of which funds are duly provided in accordance with the Authorizing Ordinance prior to the date fixed for redemption will cease to bear interest on such redemption date.

This bond is transferable by the Registered Owner shown above in person or by his attorney-in-fact duly authorized in writing at the principal corporate trust office of the Trustee, but only in the manner, subject to the limitations and upon payment of the charges provided in the Authorizing Ordinance, and upon surrender and cancellation of this bond. Upon such transfer a new fully registered bond or bonds of the same maturity, of authorized denomination or denominations, for the same aggregate principal amount, will be issued to the transferee in exchange therefor. This bond is issued with the intent that the laws of the State shall govern its construction.

The City and the Trustee may deem and treat the Registered Owner shown above as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes, and neither the City nor the Trustee shall be affected by any notice to the contrary.

The bonds are issuable only as fully registered bonds in the denomination of \$5,000, and any integral multiple thereof. Subject to the limitations and upon payment of the charges provided in the Authorizing Ordinance, fully registered bonds may be exchanged for a like aggregate principal amount of fully registered bonds of the same maturity of other authorized denominations.

This bond shall not be valid until it shall have been authenticated by the Certificate hereon duly signed by the Trustee.

IT IS HEREBY CERTIFIED, RECITED AND DECLARED that all acts, conditions and things required to exist, happen and be performed, under the Constitution and laws of the State, particularly Amendment No. 62 to the Constitution of the State and the Authorizing Legislation, precedent to and in the issuance of this bond have existed, have happened and have been performed in due time, form and manner as required by law; that the indebtedness represented by this bond and the issue of which it forms a part does not exceed any constitutional or statutory limitation; and that taxes a portion of the collections of which are sufficient to pay the bonds and interest thereon have been duly levied under applicable State law and a portion of the collections of which have been duly pledged in accordance with the Authorizing Legislation and made payable until all of the bonds and interest thereon have been fully paid and discharged.

IN WITNESS WHEREOF, the City of Fort Smith, Arkansas has caused this bond to be executed by its Mayor and City Clerk and its corporate seal to be impressed or imprinted on this bond, all as of the Dated Date shown above.

CITY OF FORT SMITH, ARKANSAS

ATTEST: By _____
Mayor

City Clerk

(SEAL)

[A Statement of Insurance provided by the 2025 Insurer
shall be placed on the bond]

(Form of Trustee's Certificate)

TRUSTEE'S CERTIFICATE OF AUTHENTICATION

This bond is one of the Series 2025 Bonds issued under the provisions of the within mentioned Authorizing Ordinance.

Date of Authentication: _____

SIMMONS BANK
Pine Bluff, Arkansas
TRUSTEE

By _____
Authorized Signature

(Form of Assignment)

ASSIGNMENT

FOR VALUE RECEIVED, _____ ("Transferor"), hereby sells, assigns and transfers unto _____, the within bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____ as attorney to transfer the within bond on the books kept for registration thereof with full power of substitution in the premises.

DATE: _____

Transferor

GUARANTEED BY:

NOTICE: Signature(s) must be guaranteed by a member of or participant in the Securities Transfer Agents Medallion Program (STAMP), or in another signature guaranty program recognized by the Trustee.

Section 6. The City hereby expressly pledges and appropriates (a) 37.5% of the collections from a sales and use tax levied by the City at a rate of 1% under Ordinance No. 72-85 of the City adopted August 13, 1985, as amended (most recently by Ordinance No. 19-25 of the City adopted February 21, 2025), under the authority of Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Existing 1% Tax"); and (b) 83.3% of the collections from a sales and use tax levied by the City at a rate of 0.75% under Ordinance No. 20-22 of the City, adopted February 22, 2022, as amended by Ordinance No. 20-25 of the City adopted on February 21, 2025, under the authority of Title 26, Chapter 75, Subchapter 2 of the Arkansas Code of 1987 Annotated (the "Existing 0.75% Tax"), to the payment of the principal of and interest on the bonds when due at maturity or at redemption prior to maturity, the payment of the fees and expenses of the Trustee and other administrative charges, the payment of any arbitrage rebate due the United States under Section 148(f) of the Internal Revenue Code of 1986, as amended (the "Code") and any fees or other amounts due with respect to the 2025 Insurance Policy and any insurance policy or policies guaranteeing payment of principal and interest on the Additional Parity Bonds (collectively, the "Additional Parity Bonds Insurance Policy").

Collections of the Existing 1% Tax may be used as follows: (a) 37.5% for betterments and improvements to the City's sewer system and consent decree sewer purposes and the pledge of such collections to repay and secure bonds issued to finance capital improvements for such purposes and (b) 62.5% for purposes approved by the voters (currently for streets, bridges and associated drainage) (the "Existing 1% Tax Uses"). Collections of the Existing 0.75% Tax may be used as follows: (a) 83.3% for betterments and improvements to the City's sewer system and consent decree sewer purposes and the pledge of such collections to repay and secure bonds issued to finance capital improvements for such purposes and (b) 16.7% for purposes approved by the voters (currently for police department purposes and the pledge of such collections to repay

and secure bonds issued to finance capital improvements for such purposes) (the "Existing 0.75% Tax Uses").

The term "Pledged Tax Receipts" shall hereinafter mean 37.5% of the collections of the Existing 1% Tax ("Pledged 1% Tax Receipts") and 83.3% of the collections of the Existing 0.75% Tax ("Pledged 0.75% Tax Receipts"). The City covenants that the Existing 1% Tax and the Existing 0.75% Tax (collectively, the "Taxes") shall never be repealed or reduced while any of the bonds are outstanding or while any amounts are due and payable to the 2025 Insurer and any insurer of Additional Parity Bonds (collectively with the 2025 Insurer, the "Insurer"). The City further covenants to use due diligence in collecting the Taxes. Nothing herein shall prohibit the City from increasing the Taxes from time to time, to the extent permitted by law, and no part of the revenues derived from any such increase shall become part of the Pledged Tax Receipts.

Section 7. (a) The City hereby designates Simmons Bank, Pine Bluff, Arkansas as the bank which shall receive the Pledged Tax Receipts from the State Treasurer, and the City covenants to file a written designation thereof with the State Treasurer prior to the issuance of the Series 2025 Bonds. The Trustee shall deposit all Pledged Tax Receipts as and when received into a special fund of the City in the Trustee which is hereby created and designated "Sales and Use Tax Revenue Fund" (the "Revenue Fund"). There is created in the Revenue Fund the following accounts: Pledged 1% Tax Account and Pledged 0.75% Tax Account. Pledged Tax Receipts received by the Trustee shall be deposited as follows: Pledged 1% Tax Receipts shall be deposited into the Pledged 1% Tax Account and Pledged 0.75% Tax Receipts shall be deposited into the Pledged 0.75% Tax Account.

(b) Moneys in the Pledged 0.75% Tax Account in the Revenue Fund shall be applied first each month, within five (5) business days after deposit therein, in the following order of priority:

(1) 1/6 of the interest on the bonds next due - Debt Service Account in the Bond Fund (hereinafter identified); and

(2) 1/12 of the principal of the bonds next due at maturity or upon mandatory sinking fund redemption - Debt Service Account in the Bond Fund; and

(3) the Trustee's and Insurer's fees and expenses and other administrative charges next due - Expense Account in the Bond Fund; and

(4) the amount which may be necessary to increase the Debt Service Reserve Account to the required level - Debt Service Reserve Account in the Bond Fund; and

(5) the amount necessary to pay any arbitrage rebate due under Section 148(f) of the Code - Expense Account in the Bond Fund.

Any balance remaining in the Pledged 0.75% Tax Account in the Revenue Fund after making the deposits required by clauses (1) through (5) above shall be immediately transferred to the City for other Existing 0.75% Tax Uses.

The deposits made into the Debt Service Account in the Bond Fund shall be reduced in order to take into account as a credit (i) interest earnings and (ii) transfers from the Debt Service Reserve Account.

(c) Moneys in the Pledged 1% Tax Account in the Revenue Fund shall be applied by the Trustee within five (5) business days of receipt by the Trustee in the following order of priority:

(1) in the event moneys in the Pledged 0.75% Tax Account are insufficient to make the deposits required by clauses (1) through (5) of (b) above, moneys in the Pledged 1% Tax Account shall be used for such purposes in the order of priority listed above; and

(2) the balance shall be immediately transferred to the City for other Existing 1% Tax Uses.

Section 8. (a) There is hereby created a special fund of the City in the Trustee which is designated "Sales and Use Tax Bond Fund" (the "Bond Fund"), for the purpose of providing funds for the payment of principal of and interest on the bonds as they become due at maturity or at redemption prior to maturity, any arbitrage rebate due the United States under Section 148(f) of the Code, the Trustee's fees and expenses and other administrative charges and amounts due the Insurer with respect to the Insurance Policy (hereinafter defined). There shall be established in the Bond Fund the following accounts into which moneys shall be deposited: Debt Service Account and Expense Account. Moneys in the following Bond Fund accounts shall be used on each interest payment date (or in the case of arbitrage rebate or bond redemption payment or the payment to the Insurer for amounts due with respect to the 2025 Insurance Policy and any Additional Parity Bonds Insurance Policy (collectively, the "Insurance Policy"), on any date due) in the following order of priority as and when necessary:

(1) to pay the Trustee's and Insurer's fees and expenses and other administrative charges then due - Expense Account; and

(2) to pay the interest on the bonds then due - Debt Service Account;
and

(3) to pay the principal of the bonds then due at maturity or upon mandatory sinking fund redemption - Debt Service Account.

The Bond Fund (excluding those moneys in the Debt Service Reserve Account) shall, except as provided in this Section, be depleted once a year except for a carryover amount not to exceed the greater of (i) one year's earnings on the Bond Fund or (ii) 1/12 of the annual debt service on the bonds. Any moneys in the Bond Fund shall, except as provided in this Section, be

spent for one of the above purposes within a thirteen-month period beginning on the date of deposit, and any amount received from investment of money held in the Bond Fund will be spent within a one-year period beginning on the date of receipt.

(b) There shall be established and maintained in the Bond Fund a Debt Service Reserve Account in an amount equal to one-half of the maximum annual debt service requirements on the bonds (the "required level"). The City shall initially fund the Debt Service Reserve Account with a cash contribution. The Debt Service Reserve Account will be increased to the required level when Additional Parity Bonds are issued. Moneys in the Debt Service Reserve Account shall be used to make the payments described in clauses (2) and (3) of (a) above if moneys in the Debt Service Account in the Bond Fund are not otherwise sufficient for that purpose. Moneys in the Debt Service Reserve Account over and above the required level shall be immediately transferred from the Debt Service Reserve Account into the Debt Service Account in the Bond Fund. Moneys in the Debt Service Reserve Account shall be used to make the final payment of principal and interest on the bonds, whether at maturity or at redemption prior to maturity.

The prior written consent of the Insurer shall be a condition precedent to the deposit of any credit instrument provided in lieu of a cash deposit into the Debt Service Reserve Account. Notwithstanding anything to the contrary set forth in this Ordinance, amounts on deposit in the Debt Service Reserve Account shall be applied solely to the payment of debt service due on the bonds.

(c) When the moneys in the Bond Fund shall be and remain sufficient to pay (1) the principal of all the bonds then outstanding, (2) interest on the bonds until the next interest payment date, (3) the Trustee's fees and expenses and other administrative charges, (4) all arbitrage rebate payments due the United States under Section 148(f) of the Code and (5) any amount due the Insurer with respect to the Insurance Policy, there shall be no obligation to make any further payments into the Bond Fund and any Pledged Tax Receipts remaining in the Bond Fund after the principal of, premium, if any and interest on the bonds have been paid may be used by the City for any Existing 1% Tax Uses or Existing 0.75% Tax Uses, as applicable.

(d) All moneys in the Bond Fund shall be used solely for the purpose of paying the principal of and interest on the bonds, any arbitrage rebate due under Section 148(f) of the Code, other amounts due the Insurer and Trustee's fees and expenses and other administrative charges, as the same become due.

(e) The Trustee is authorized and directed to withdraw moneys from the Bond Fund from time to time as necessary for paying principal of and interest on the bonds when due at maturity or at redemption prior to maturity and for making other authorized Bond Fund expenditures.

(f) The bonds shall be specifically secured by a pledge of the Pledged Tax Receipts, which pledge in favor of the bonds is hereby irrevocably made according to the terms of this Ordinance, and the City, and the officers and employees of the City, shall execute, perform and carry out the terms thereof in strict conformity with the provisions of this Ordinance.

Section 9. Any bond shall be deemed to be paid within the meaning of this Ordinance when payment of the principal of and interest on such bond (whether at maturity or upon redemption as provided herein, or otherwise), either (i) shall have been made or caused to be made in accordance with the terms thereof, or (ii) shall have been provided for by irrevocably depositing with the Trustee, in trust and irrevocably set aside exclusively for such payment (1) cash fully insured by the Federal Deposit Insurance Corporation ("FDIC") and/or fully collateralized with Government Securities (as defined in Section 16 hereof) which are noncallable direct obligations of the United States of America sufficient to make such payment and/or (2) Government Securities which are noncallable direct obligations of the United States of America (provided that such deposit will not cause any of the bonds to be classified as "arbitrage bonds" within the meaning of Section 148 of the Code) maturing as to principal and interest in such amounts and at such times as will provide sufficient moneys to make such payment, and all necessary and proper fees, compensation and expenses of the Trustee with respect to which such deposit is made shall have been paid or the payment thereof provided for to the satisfaction of the Trustee.

On the payment of any bonds within the meaning of this Ordinance, the Trustee shall hold in trust, for the benefit of the owners of such bonds, all such moneys and/or Government Securities.

When all the bonds shall have been paid within the meaning of this Ordinance, if the Trustee has been paid its fees and expenses and if all arbitrage rebate payments due the United States under Section 148(f) of the Code have been paid or provided for to the satisfaction of the Trustee, and if there are not amounts due the Insurer with respect to the Insurance Policy, the Trustee shall take all appropriate action to cause (i) the pledge and lien of this Ordinance to be discharged and cancelled and (ii) all moneys held by it pursuant to this Ordinance and which are not required for the payment of such bonds to be paid over or delivered to or at the direction of the City.

To accomplish defeasance of the Series 2025 Bonds, the City shall cause to be delivered, unless waived by the 2025 Insurer, (i) other than with respect to a current refunding that is gross refunded, a report of either a nationally-recognized verification agent or a firm of independent, nationally-recognized certified public accountants as shall be acceptable to the 2025 Insurer verifying the sufficiency of the escrow established to pay the Series 2025 Bonds in full on the maturity or redemption date ("Verification"), (ii) an escrow deposit agreement or other irrevocable written instructions (which shall be acceptable in form and substance to the 2025 Insurer), (iii) an opinion of nationally-recognized bond counsel to the effect that the Series 2025 Bonds are no longer outstanding under this Ordinance, and (iv) a certificate of discharge of the Trustee with respect to the Series 2025 Bonds. Each defeasance opinion shall be acceptable in form and substance, and addressed, to the City, the Trustee and the 2025 Insurer. Each Verification shall be acceptable in form and substance to the City, the Trustee and the 2025 Insurer and addressed to the City and the Trustee. In addition, unless waived by the 2025 Insurer, each Verification shall either be addressed to the 2025 Insurer or shall include a statement to the effect that such Verification may be relied upon by the 2025 Insurer. The 2025 Insurer shall be provided with final drafts of the above-referenced documentation not less than five business days prior to the funding of the escrow.

Series 2025 Bonds shall be deemed to be outstanding under this Ordinance unless and until they are in fact paid and retired or the above criteria are met or, in the case of clauses (i) through (iv) above, waived by the 2025 Insurer.

Section 10. The City covenants that it will not issue any additional bonds, or incur any other additional obligations, secured by a lien on or pledge of the Pledged Tax Receipts senior to the bonds. The City covenants that it will not issue any additional bonds, or incur any other additional obligations, secured by a lien on or pledge of the Pledged Tax Receipts on a parity with the Series 2025 Bonds, other than Additional Parity Bonds. Additional Parity Bonds may be issued so long as the City has received Pledged Tax Receipts for a 12 month period that ends not less than 30 and not more than 90 days prior to the date that the Additional Parity Bonds are authorized by the Board of Directors of the City to be issued, in an amount equal to or in excess of 125% of the maximum annual debt service requirement for the Series 2025 Bonds, any outstanding Additional Parity Bonds and the Additional Parity Bonds proposed to be issued. Notwithstanding the above, nothing shall be construed to prohibit the City from refunding any Series 2025 Bonds or Additional Parity Bonds and pledging Pledged Tax Receipts to the refunding bonds on a parity with the non-refunded Series 2025 Bonds or Additional Parity Bonds.

The City may issue bonds or incur obligations secured by a lien on and pledge of the Pledged Tax Receipts expressly subordinate to the lien and pledge in favor of the bonds.

Section 11. The Series 2025 Bonds shall be callable for payment prior to maturity in accordance with the terms set out in the face of the bond form set forth in Section 5 of this Ordinance.

Section 12. It is hereby covenanted and agreed by the City with the owners of the bonds that the City will faithfully and punctually perform all duties with reference to the Taxes and the bonds required by the Constitution and laws of the State and by this Ordinance, including the collection of the Taxes, as herein specified and covenanted and the applying of the Pledged Tax Receipts as herein provided.

Section 13. The Trustee will keep or cause to be kept proper books of accounts and records in which complete and correct entries shall be made of all transactions relating to the Pledged Tax Receipts and such books shall be available for inspection by the City, the Insurer, the Purchaser and the owner of any of the bonds at reasonable times and under reasonable circumstances. The Trustee shall furnish a report to the City on a monthly basis of all receipts and disbursements of the Pledged Tax Receipts received by the Trustee, which monthly report shall commence one month following the first month in which the Pledged Tax Receipts are received by the Trustee.

Section 14. (a) Subject to the provisions of subparagraph (g), if there be any default in the payment of the principal of and interest on any of the bonds, if the City defaults in the performance of any covenant contained in this Ordinance or if the City declares bankruptcy, the Trustee may, and shall, upon the written request of (1) the Insurer or (2) with the consent of the Insurer, the owners of not less than 10% in principal amount of the bonds then outstanding, by proper suit compel the performance of the duties of the officials of the City and officials of the

State under the Constitution and laws of the State and under this Ordinance, and to take any action or obtain any proper relief in law or equity available under the Constitution and laws of the State.

(b) No owner of any bond shall have any right to institute any suit, action, mandamus or other proceeding in equity or in law for the protection or enforcement of any right under this Ordinance or under the Constitution and laws of the State unless (1) such owner or the Trustee shall have given written notice of such default to the Insurer and (2) such owner previously shall have given to the Trustee written notice of the default on account of which such suit, action or proceeding is to be taken, and unless the owners of not less than 10% in principal amount of the bonds then outstanding shall have made written request of the Trustee after the right to exercise such powers or right of action, as the case may be, shall have accrued, and shall have afforded the Trustee a reasonable opportunity either to proceed to exercise the powers herein granted or granted by the Constitution and laws of the State, or to institute such action, suit or proceeding in its name, and unless, also, there shall have been offered to the Trustee reasonable security and indemnity against the cost, expense and liabilities to be incurred therein or thereby and the Trustee shall have refused or neglected to comply with such request within a reasonable time, and such notification, request and offer of indemnity are hereby declared in every such case, at the option of the Trustee, to be conditions precedent to the execution of the powers and trust of this Ordinance or to any other remedy hereunder. It is understood and intended that no one or more owners of the bonds shall have any right in any manner whatever by his or their action to affect, disturb or prejudice the security of this Ordinance, or to enforce any right hereunder except in the manner herein provided, that all proceedings at law or in equity shall be instituted, had and maintained in the manner herein provided and for the benefit of all owners of the outstanding bonds, and that any individual rights of action or other right given to one or more of such owners by law are restricted by this Ordinance to the rights and remedies herein provided.

(c) All rights of action under this Ordinance or under any of the bonds, enforceable by the Trustee, may be enforced by it without the possession of any of the bonds, and any such suit, action or proceeding instituted by the Trustee shall be brought in its name and for the benefit of all the owners of the bonds, subject to the provisions of this Ordinance.

(d) No remedy herein conferred upon or reserved to the Trustee, the Insurer or the owners of the bonds is intended to be exclusive of any other remedy or remedies herein provided, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or given by any law or by the Constitution of the State.

(e) No delay or omission of the Trustee, the Insurer or any owners of the bonds to exercise any right or power accrued upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein, and every power and remedy given by this Ordinance to the Trustee, the Insurer and the owners of the bonds, respectively, may be exercised from time to time and as often as may be deemed expedient.

(f) With the prior written consent of the Insurer, the Trustee may, and with the prior written consent of the Insurer and upon the written request of the owners of not less than a majority of the owners in principal amount of the bonds then outstanding shall waive any default which shall have been remedied before the entry of final judgment or decree in any suit, action or

proceeding instituted under the provisions of this Ordinance or before the completion of the enforcement of any other remedy, but no such waiver shall extend to or affect any other existing or any subsequent default or defaults or impair any rights or remedies consequent thereon.

(g) Notwithstanding the above, the Insurer shall be deemed to be the sole owner of the bonds insured by it for the purpose of exercising any voting right or privilege or giving any consent or direction or taking any other action that the owners of the bonds are entitled to take pursuant to this Section and Section 18 of this Ordinance. In furtherance thereof and as a term of this Ordinance and each bond, each owner of the bonds appoints the Insurer of the bonds insured by it as its agent and attorney-in-fact with respect to such bonds and agrees that the Insurer may at any time during the continuation of any proceeding by or against the City under the United States Bankruptcy Code or any other applicable bankruptcy, insolvency, receivership, rehabilitation or similar law (an "Insolvency Proceeding") direct all matters relating to such Insolvency Proceeding, including without limitation, (A) all matters relating to any claim or enforcement proceeding in connection with an Insolvency Proceeding (a "Claim"), (B) the direction of any appeal of any order relating to any Claim, (C) the posting of any surety, supersedeas or performance bond pending any such appeal, and (D) the right to vote to accept or reject any plan of adjustment. In addition, each owner of the bonds delegates and assigns to the Insurer of the bonds insured by it, to the fullest extent permitted by law, the rights of such owner of the bonds in the conduct of any Insolvency Proceeding, including, without limitation, all rights of any party to an adversary proceeding or action with respect to any court order issued in connection with any such Insolvency Proceeding. The Trustee acknowledges such appointment, delegation and assignment by each owner of the bonds for the benefit of the Insurer of the bonds insured by it, and agrees to cooperate with the Insurer in taking any action reasonably necessary or appropriate in connection with such appointment, delegation and assignment. Remedies granted to the owners of the bonds shall include mandamus.

Section 15. When the Series 2025 Bonds have been executed and sealed as herein provided, they shall be delivered to the Trustee, which shall authenticate them and deliver them to or at the direction of the Purchaser upon payment of the Purchase Price, a portion of which shall be paid directly to the 2025 Insurer for the premium of the 2025 Insurance Policy. On that date, the City shall deliver cash to the Trustee in the amount necessary to fund the Debt Service Reserve Account to the required level as set forth in the delivery instructions to the Trustee signed by the Mayor and the City Clerk (the "Delivery Instructions"). The expenses of issuing the Series 2025 Bonds as set forth in the Delivery Instructions shall be paid from the Purchase Price.

The balance of the Purchase Price shall be deposited in a special account of the City hereby created with the Trustee and designated the "2025 Sewer Improvement Construction Fund" (the "Construction Fund"). The moneys in the Construction Fund shall be used for accomplishing a portion of the Improvements, paying expenses incidental thereto and paying the expenses of issuing the Series 2025 Bonds. Moneys in the Construction Fund shall also be used to pay the principal of and interest on the Series 2025 Bonds when due if moneys in the Bond Fund are not sufficient for the purpose. Disbursements shall be made from the Construction Fund on the basis of requisitions which shall specify: the name of the person, firm or corporation to whom payment is to be made; the amount of the payment; the purpose of the payment; and that the payment is a proper charge on the Construction Fund. Each requisition must be signed by the City

Administrator or Deputy City Administrator and the City Treasurer. Each disbursement from the Construction Fund shall be made by the Trustee within three (3) business days of the Trustee's receipt of a signed requisition. The Trustee shall keep records as to all payments made from the Construction Fund.

Unless the 2025 Insurer otherwise directs, upon the occurrence of an event of default or an event which with notice or lapse of time would constitute an event of default, amounts on deposit in the Construction Fund shall not be disbursed, but shall instead be applied to the payment of debt service or redemption price of the Series 2025 Bonds.

Section 16. (a) Moneys held for the credit of the Construction Fund may be invested and reinvested at the direction of the City, and in the Trustee's discretion in the absence of any direct instructions from the City, in Permitted Investments or other investments from time to time permitted by law, which shall mature, or which shall be subject to redemption by the holder thereof, at the option of such holder, not later than the date or dates when such money will be required for the purposes intended.

(b) Moneys held for the credit of the Bond Fund (other than the Debt Service Reserve Account therein) and the Revenue Fund shall be invested and reinvested at the direction of the City, and in the Trustee's discretion in the absence of any direct instructions from the City, in Permitted Investments, which shall mature, or which shall be subject to redemption by the holder thereof, at the option of such holder, not later than the date or dates when the moneys will be required for payment of the principal of and interest on the bonds when due.

(c) Moneys held for the credit of the Debt Service Reserve Account in the Bond Fund shall be invested and reinvested at the direction of the City, and in the Trustee's discretion in the absence of any direct instructions of the City, in Permitted Investments, which shall mature, or which shall be subject to redemption by the holder thereof, at the option of such holder, not later than seven (7) years after the date of investment or the final maturity date of the outstanding bonds, whichever is earlier.

(d) Obligations so purchased as an investment of moneys in any fund shall be deemed at all times to be a part of such fund and the interest accruing thereon and any profit realized from such investments shall be credited to such fund, and any loss resulting from such investment shall be charged to such fund.

(e) "Permitted Investments" are defined as (1) direct or fully guaranteed obligations of the United States of America ("Government Securities"), (2) direct obligations of an agency, instrumentality or government-sponsored enterprise created by an act of the United States Congress and authorized to issue securities or evidences of indebtedness, regardless of whether the securities or evidences of indebtedness are guaranteed for repayment by the United States Government, (3) certificates of deposit or demand deposits of banks, including the Trustee, which are insured by the FDIC or, if in excess of insurance coverage, collateralized by Government Securities or other securities authorized by State law to secure public funds or (4) money market funds invested exclusively in Government Securities and the obligations described in (2) above.

Section 17. In the event the office of Mayor, City Clerk, City Administrator, Deputy City Administrator or City Treasurer shall be abolished or any two or more of such offices shall be merged or consolidated or in the event the duties of a particular office shall be transferred to another office or offices, or in the event of a vacancy in any such office by reason of death, resignation, removal from office or otherwise, or in the event any such officer shall become incapable of performing the duties of his office by reason of sickness, absence from the City or otherwise, all powers conferred and all obligations and duties imposed upon such office or officer shall be performed by the office or officers succeeding to the principal functions thereof, or by the office or officer upon whom such powers, obligations and duties shall be imposed by law.

Section 18. Simmons Bank, Pine Bluff, Arkansas is hereby appointed to act as Trustee and Paying Agent pursuant to this Ordinance. The Trustee shall be responsible for the exercise of good faith and reasonable prudence in the execution of its trusts. The recitals in this Ordinance and in the bonds are the recitals of the City and not of the Trustee. The Trustee shall not be required to take any action as Trustee unless it shall have been requested to do so in writing by the Insurer or the owners of not less than 10% in principal amount of bonds then outstanding and shall have been offered reasonable security and indemnity against the costs, expenses and liabilities to be incurred therein or thereby. The Trustee may resign by giving 60 days' notice in writing to the City, the Insurer and the owners of the bonds. The Insurer, the majority in principal amount of the owners of the outstanding bonds or the City, so long as the City is not in default under this Ordinance, in each case with the consent of the Insurer, at any time, with or without cause, may remove the Trustee. In the event of a vacancy in the office of Trustee, the City shall forthwith designate a new Trustee by a written instrument filed in the office of the City Clerk. The new Trustee shall be a bank or a trust company duly authorized to exercise trust powers and subject to examination by federal or state authority, having a reported capital and surplus of not less than \$25,000,000. The Trustee and any successor Trustee shall file a written acceptance and agreement to execute the trusts imposed upon it by this Ordinance, but only upon the terms and conditions set forth in this Ordinance and subject to the provisions of this Ordinance, to all of which the respective owners of the bonds agree. Such written acceptance shall be filed with the City Clerk and the Insurer and a copy thereof shall be placed in the bond transcript. Any successor Trustee shall have all the powers herein granted to the original Trustee. The Trustee's resignation shall take effect upon the acceptance of the trusts by the successor Trustee.

Section 19. (a) The terms of this Ordinance shall constitute a contract between the City and the owners of the bonds and no variation or change in the undertaking herein set forth shall be made while any of the bonds are outstanding, except as hereinafter set forth in subsections (b) and (c). The Insurer shall be a third-party beneficiary under this Ordinance.

(b) The Trustee may consent to any variation or change in this Ordinance that the Trustee determines is not to the material prejudice of the owners of the bonds or in order to cure any ambiguity, formal defect or omission in this Ordinance or any amendment hereto or in connection with the issuance of Additional Parity Bonds without the consent of the owners of the bonds.

(c) The Insurer and the owners of not less than 75% in aggregate principal amount of the bonds then outstanding shall have the right, from time to time, anything contained in this Ordinance to the contrary notwithstanding, to consent to and approve the adoption by the City of such ordinance supplemental hereto as shall be necessary or desirable for the purpose of modifying, altering, amending, adding to or rescinding, in any particular, any of the terms or provisions contained in this Ordinance or in any supplemental ordinance; provided, however, that nothing contained in this Section shall permit or be construed as permitting (1) an extension of the maturity of the principal of or the interest on any bond, or (2) a reduction in the principal amount of any bond or the rate of interest thereon, or (3) the creation of a pledge of the Pledged Tax Receipts other than a pledge created or permitted by this Ordinance, or (4) a privilege or priority of any bond or bonds over any other bond or bonds, or (5) a reduction in the aggregate principal amount of the bonds required for consent to such supplemental ordinance.

Section 20. (a) The City covenants that it shall not take any action or suffer or permit any action to be taken or condition to exist which causes or may cause the interest payable on the Series 2025 Bonds to be included in gross income for federal income tax purposes. Without limiting the generality of the foregoing, the City covenants that the proceeds of the sale of the Series 2025 Bonds and the Pledged Tax Receipts will not be used directly or indirectly in such manner as to cause the Series 2025 Bonds to be treated as "arbitrage bonds" within the meaning of Section 148 of the Code.

(b) The City represents that it has not used or permitted the use of, and covenants that it will not use or permit the use of the Improvements financed with proceeds of the Series 2025 Bonds or the proceeds of the Series 2025 Bonds, in such manner as to cause the Series 2025 Bonds to be "private activity bonds" within the meaning of Section 141 of the Code.

(c) The City shall pay any arbitrage rebate due the United States Treasury under Section 148 of the Code from moneys in the Bond Fund. The costs of calculating the arbitrage rebate due and the arbitrage rebate amount shall be considered administrative costs payable from moneys in the Bond Fund.

(d) The City covenants that it will not reimburse itself from Series 2025 Bond proceeds for any costs paid prior to the date the Series 2025 Bonds are issued except in compliance with United States Treasury Regulation §1.150-2 (the "Regulation"). This Ordinance shall be considered an "official intent" for purposes of the Regulation.

(e) The City covenants that it will, in compliance with the requirements of Section 148(f) of the Code, pay with moneys in the Bond Fund to the United States Government in accordance with the requirements of Section 148(f) of the Code, from time to time, an amount equal to the sum of (1) the excess of (A) the amount earned on all Non-purpose Investments (as therein defined) attributable to the Series 2025 Bonds, other than investments attributable to such excess over (B) the amount which would have been earned if such Non-purpose Investments attributable to the Series 2025 Bonds were invested at a rate equal to the Yield (as defined in the Code) on the Series 2025 Bonds, plus (2) any income attributable to the excess described in (1), subject to the exceptions set forth in Section 148 of the Code. The City further covenants that in order to assure compliance with its covenants herein, it will employ a qualified consultant to advise

the City in making the determination required to comply with this subsection (e). Anything herein to the contrary notwithstanding this provision may be modified or rescinded if in the opinion of Bond Counsel such modification or rescission will not affect the tax-exempt status of the Series 2025 Bonds for federal income tax purposes.

(f) The City will retain all documents and records pertaining to the Series 2025 Bonds and the Improvements financed with proceeds of the Series 2025 Bonds for the life of the Series 2025 Bonds plus an additional three years.

Section 21. The City covenants that it will take no action which would cause the Series 2025 Bonds to be "federally guaranteed" within the meaning of Section 149(b) of the Code. The City further covenants that it will submit to the Secretary of the Treasury of the United States, not later than the 15th day of the second calendar month after the close of the calendar quarter in which the Series 2025 Bonds are issued, a statement concerning the Series 2025 Bonds which contains the information required by Section 149(e) of the Code.

Section 22. Amounts paid by the 2025 Insurer under the 2025 Insurance Policy shall not be deemed paid for purposes of this Ordinance and the Series 2025 Bond relating to such payments shall remain outstanding and continue to be due and owing until paid by the City in accordance with this Ordinance. This Ordinance shall not be discharged unless all amounts due or to become due to the 2025 Insurer have been paid in full or duly provided for.

Section 23. The City agrees to take such action (including, if applicable, filing UCC financing statements and continuations thereof) as is necessary from time to time to preserve the priority of the pledge of the Pledged Tax Receipts under applicable law.

Section 24. If, on the third business day prior to the related scheduled interest payment date or principal payment date ("Payment Date"), there is not on deposit with the Trustee, after making all transfers and deposits required under this Ordinance, moneys sufficient to pay the principal of and interest on the Series 2025 Bonds due on such Payment Date, the Trustee shall give notice to the 2025 Insurer and to its designated agent (if any) ("Insurer's Fiscal Agent") by telephone of the amount of such deficiency by 12:00 noon, New York City time, on such business day. If, on the second business day prior to the related Payment Date, there continues to be a deficiency in the amount available to pay the principal of and interest on the Series 2025 Bonds due on such Payment Date, the Trustee shall make a claim under the 2025 Insurance Policy and give notice to the 2025 Insurer and the Insurer's Fiscal Agent (if any) by telephone of the amount of such deficiency, and the allocation of such deficiency between the amount required to pay interest on the Series 2025 Bonds and the amount required to pay principal of the Series 2025 Bonds, confirmed in writing to the 2025 Insurer and the Insurer's Fiscal Agent (if any) by 12:00 noon, New York City time, on such second business day by filling in the form of Notice of Claim and Certificate delivered with the 2025 Insurance Policy.

The Trustee shall designate any portion of payment of principal on Series 2025 Bonds paid by the 2025 Insurer, whether by virtue of mandatory sinking fund redemption, maturity or other advancement of maturity, on its books as a reduction in the principal amount of Series 2025 Bonds registered to the then current owner of the Series 2025 Bonds, whether DTC or its

nominee or otherwise, and shall issue a replacement Series 2025 Bond to the 2025 Insurer, registered in the name of the 2025 Insurer, in a principal amount equal to the amount of principal so paid (without regard to authorized denominations); provided that the Trustee's failure to so designate any payment or issue any replacement Series 2025 Bond shall have no effect on the amount of principal or interest payable by the City on any Series 2025 Bond or the subrogation rights of the 2025 Insurer.

The Trustee shall keep a complete and accurate record of all funds deposited by the 2025 Insurer into the Policy Payments Account (hereinafter defined) and the allocation of such funds to payment of interest on and principal of any Series 2025 Bond. The 2025 Insurer shall have the right to inspect such records at reasonable times upon reasonable notice to the Trustee.

Upon payment of a claim under the 2025 Insurance Policy the Trustee shall establish a separate special purpose trust account for the benefit of owners of the Series 2025 Bonds referred to herein as the "Policy Payments Account" and over which the Trustee shall have exclusive control and sole right of withdrawal. The Trustee shall receive any amount paid under the 2025 Insurance Policy in trust on behalf of owners of the Series 2025 Bonds and shall deposit any such amount in the Policy Payments Account and distribute such amount only for purposes of making the payments for which a claim was made. Such amounts shall be disbursed by the Trustee to owners of the Series 2025 Bonds in the same manner as principal and interest payments are to be made with respect to the Series 2025 Bonds under the sections hereof regarding payment of the Series 2025 Bonds. It shall not be necessary for such payments to be made by checks or wire transfers separate from the check or wire transfer used to pay debt service with other funds available to make such payments.

Notwithstanding anything herein to the contrary, the City agrees to pay to the 2025 Insurer, solely from the Pledged Tax Receipts, (i) a sum equal to the total of all amounts paid by the 2025 Insurer under the 2025 Insurance Policy and (ii) to the extent permitted by law, interest on Series 2025 Bond principal (but not Series 2025 Bond interest) from the date paid by the 2025 Insurer until payment thereof in full, payable to the 2025 Insurer at the stated rate of interest on each such Series 2025 Bond (the "Insurer Reimbursement Amounts"). The City hereby covenants and agrees that the Insurer Reimbursement Amounts are secured by a lien on and pledge of the Pledged Tax Receipts and payable from such Pledged Tax Receipts on a parity with debt service due on the bonds.

Funds held in the Policy Payments Account shall not be invested by the Trustee and may not be applied to satisfy any costs, expenses or liabilities of the Trustee. The Trustee shall notify the 2025 Insurer of any funds remaining in the Policy Payments Account after the Trustee has made the payments for which a claim was made to the owners of the Series 2025 Bonds and shall, at the written direction of the 2025 Insurer, promptly remit such funds remaining to the 2025 Insurer.

Section 25. The 2025 Insurer shall, to the extent it makes any payment of principal of or interest on the Series 2025 Bonds, become subrogated to the rights of the recipients of such payments in accordance with the terms of the 2025 Insurance Policy (which subrogation rights shall also include the rights of any such recipients in connection with any Insolvency

Proceeding). Each obligation of the City to the 2025 Insurer shall survive the discharge or termination of this Ordinance.

Section 26. The City shall pay or reimburse the 2025 Insurer, solely from the Pledged Tax Receipts, any and all charges, fees, cost and expenses that the 2025 Insurer may reasonably pay or incur in connection with (i) the administration, enforcement, defense or preservation of any rights or security in this Ordinance, (ii) the pursuit of any remedies under this Ordinance or otherwise afforded by law or equity, (iii) any amendment, waiver or other action with respect to, or related to, this Ordinance or (iv) any litigation, proceeding (including any Insolvency Proceeding) or other dispute in connection with this Ordinance or the transactions contemplated hereby, other than costs resulting from the failure of the 2025 Insurer to honor its obligations under the 2025 Insurance Policy. The 2025 Insurer reserves the right to charge a reasonable fee as a condition to executing any amendment, waiver or consent proposed in respect of this Ordinance.

Section 27. The 2025 Insurer shall be entitled to pay principal or interest on the Series 2025 Bonds that shall become Due for Payment but shall be unpaid by reason of Nonpayment by the City (as such terms are defined in the 2025 Insurance Policy), whether or not the 2025 Insurer has received a Notice of Nonpayment (as such terms are defined in the 2025 Insurance Policy) or a claim upon the 2025 Insurance Policy.

Section 28. The notice address of the 2025 Insurer is: Assured Guaranty Inc., 1633 Broadway, New York, New York 10019, Attention: Managing Director--Municipal Surveillance; Re: Policy No. _____, Telephone: (212) 974-0100; Email: munidisclosure@agltd.com. In each case in which a notice or other communication refers to a claim on the 2025 Insurance Policy or an event of default, then a copy of such notice or other communication shall be marked "URGENT MATERIAL ENCLOSED" and a copy shall also be sent to the attention of the General Counsel at the above address and at generalcounsel@agltd.com.

Section 29. The 2025 Insurer shall be provided with the following information by the City or the Trustee, as the case may be:

(a) To the extent not otherwise filed with the Municipal Securities Rulemaking Board's EMMA system ("EMMA"), annual audited financial statements of the City within the filing deadline specified in the Disclosure Agreement (together with a certification of the City that it is not aware of any default under this Ordinance) and, upon request, the annual budget for the City within 30 days after the approval thereof, together with such other information, data or reports as the 2025 Insurer shall reasonably request from time to time;

(b) Notice of any draw upon the Debt Service Reserve Account within two business days after knowledge thereof;

(c) Notice of any default known to the Trustee or the City within five business days after knowledge thereof;

(d) Prior notice of the advance refunding or redemption of any of the Series 2025 Bonds, including the principal amount, maturities and CUSIP numbers thereof;

(e) Notice of the resignation or removal of the Trustee and the appointment of, and acceptance of duties by, any successor thereto;

(f) Notice of the commencement of any Insolvency Proceeding by or against the City;

(g) Notice of the making of any claim in connection with any Insolvency Proceeding seeking the avoidance as a preferential transfer of any payment of principal or interest on the Series 2025 Bonds;

(h) A full original transcript of all proceedings relating to the execution of any amendment, supplement or waiver to this Ordinance;

(i) All reports, notices and correspondence to be delivered by or on behalf of the City under the terms of this Ordinance;

(j) To the extent not otherwise filed on EMMA, all information furnished pursuant to the Disclosure Agreement; and

(k) Any other additional information that the 2025 Insurer may reasonably request.

Section 30. The City will permit the 2025 Insurer to discuss the affairs, finances and accounts of the City or any information the 2025 Insurer may reasonably request regarding the security for the Series 2025 Bonds with appropriate officers of the City, and will use commercially reasonable efforts to enable the 2025 Insurer to have access to the facilities, books and records of the City on any business day upon reasonable prior notice.

Section 31. The Trustee shall notify the 2025 Insurer of any failure of the City to provide notices, certificates and other information under this Ordinance that are required to be delivered to owners of the Series 2025 Bonds.

Section 32. In determining whether any amendment, consent, waiver or other action to be taken, or any failure to take action, under this Ordinance would adversely affect the security for the Series 2025 Bonds or the rights of the owners of the Series 2025 Bonds, the effect of any such amendment, consent, waiver, action or inaction shall be considered as if there were no 2025 Insurance Policy.

Section 33. The City covenants that it will not enter into any interest rate exchange agreement or any other interest rate maintenance agreement secured by and payable from Pledged Tax Receipts, without the prior written consent of the 2025 Insurer.

Section 34. No contract shall be entered into or any action taken by which the rights of the 2025 Insurer or security for or sources of payment of the Series 2025 Bonds may be impaired or prejudiced in any material respect except upon obtaining the prior written consent of the 2025 Insurer.

Section 35. No grace period for a covenant default shall exceed 30 days or be extended for more than 60 days, without the prior written consent of the 2025 Insurer. No grace period shall be permitted for payment defaults.

Section 36. Any amendment, supplement, modification to, or waiver of, this Ordinance that requires the consent of owners of the Series 2025 Bonds or adversely affects the rights and interest of the 2025 Insurer shall be subject to the prior written consent of the 2025 Insurer.

Section 37. After payment of reasonable expenses of the Trustee, the application of funds realized upon default shall be applied to the payment of expenses of the City or rebate only after the payment of past due and current debt service on the Series 2025 Bonds.

Section 38. The rights granted to the 2025 Insurer under this Ordinance to request, consent to or direct any action are rights granted to the 2025 Insurer in consideration of its issuance of the 2025 Insurance Policy. Any exercise by the 2025 Insurer of such rights is merely an exercise of the 2025 Insurer's contractual rights and shall not be construed or deemed to be taken for the benefit of, or on behalf of, the owners of the Series 2025 Bonds and such action does not evidence any position of the 2025 Insurer, affirmative or negative, as to whether consent of the owners of the Series 2025 Bonds is required in addition to consent of the 2025 Insurer.

Section 39. The rights of the 2025 Insurer hereunder shall cease when the Series 2025 Bonds are no longer outstanding under this Ordinance and there are no amounts due the 2025 Insurer with respect to the 2025 Insurance Policy.

Section 40. The Disclosure Agreement, in substantially the form submitted to this meeting, is approved, and the Mayor is hereby authorized and directed to execute and deliver the Disclosure Agreement for and on behalf of the City. The Mayor is authorized and directed to take all action required on the part of the City to fulfill the City's obligations under the Disclosure Agreement. Any legal fees and other administrative costs incurred by the City in connection with making the annual report pursuant to the Disclosure Agreement (except audit fees) shall be considered administrative charges that may be payable from moneys in the Bond Fund.

Section 41. The provisions of this Ordinance are separable and in the event that any section or part hereof shall be held to be invalid, such invalidity shall not affect the remainder of this Ordinance.

Section 42. All ordinances and resolutions and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 43. It is hereby ascertained and declared that the Improvements are immediately needed for the preservation of the public peace, health and safety and to remove existing hazards thereto. The Improvements cannot be accomplished without the issuance of the Series 2025 Bonds, which cannot be sold at the interest rates specified herein unless this Ordinance is immediately effective. Therefore, it is declared that an emergency exists and this Ordinance being necessary for the preservation of the public peace, health and safety shall be in force and take effect immediately upon and after its passage.

PASSED: _____, 2025.

APPROVED:

ATTEST:

Mayor

City Clerk

(SEAL)

CERTIFICATE

The undersigned, City Clerk of the City of Fort Smith, Arkansas (the "City"), hereby certifies that the foregoing pages are a true and correct copy of Ordinance No. _____, passed at a special session of the Board of Directors of the City, held at the regular meeting place of the Board of Directors at _____ p.m. on the 23rd day of September, 2025, and that the Ordinance is of record in Ordinance Record Book No. _____ at Page _____, now in my possession.

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

City Clerk

(SEAL)



MEMORANDUM

TO: Mayor McGill and Members of the Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: September 18, 2025
SUBJECT: Staff Augmentation Services Agreement with Burns & McDonnell Engineering Company, Project 25-90-E

SUMMARY

The City continues to experience a staffing shortage within the Engineering Department. At present, there are no properly qualified and licensed candidates available on staff to assume the role of Interim Director of Engineering, or more likely, an Interim Deputy Director of Engineering for Streets. To address this need, a previously existing staff support agreement with **Burns & McDonnell Engineering Company** is proposed for enhancement and continuation on a full-time basis as described in the agreement to fill this interim position.

The specific tasks are outlined in *Exhibit A – Scope of Services* of the attached agreement. These services will primarily and specifically support the one-cent sales tax program for streets, bridges, and associated drainage projects. The attached agreement is anticipated to provide sufficient coverage for up to six months of full-time service at a cost not to exceed \$317,493.

A Resolution authorizing this agreement was tabled at the September 16 regular meeting pending study session discussion of this item. The contract amount is the maximum amount paid to the vendor for a six-month contract utilizing the vendor's skilled employee on a full-time basis (this is not the amount paid to the employee). Since the city's Director of Engineering retired, the city needs a skilled engineer to supervise projects while we recruit for a new department director and project engineers. All four of our project engineer positions for streets and drainage are vacant, so we have no one on staff to serve in this capacity, even on an interim basis. Staff proposes to bring this item back for Board consideration at the next regular meeting, as there are several streets & drainage capital projects that need full-time attention and supervision by a Professional Engineer.

Please contact me with any questions related to this agenda item.

ATTACHMENTS

1. [Fort Smith Interim Director Agreement - Signed 2025-09-09.pdf](#)

LOANED PERSONNEL AGREEMENT

This Loaned Personnel Agreement (“Agreement”) is made and entered into by and between the **City of Fort Smith, Arkansas, 623 Garrison Avenue, P.O. Box 1908, Fort Smith, Arkansas 72902** (the “Borrower”), and Burns & McDonnell Engineering Company, Inc., having an office located at 9400 Ward Parkway, Kansas City, Missouri 64114 (the “Loaning Company”).

WHEREAS, Borrower has a need for assistance from professional and technical candidates in the field of **Civil Engineering** (“Experience”); and

WHEREAS, Borrower anticipates using such professional and technical candidates as an extension of Borrower’s staff to assist Borrower in connection with **Interim Director of Engineering roles**; and

WHEREAS, Loaning Company has proposed candidates with Experience to Borrower for Borrower’s approval which Loaning Company believes meets the qualifications specified by Borrower;

NOW THEREFORE, in consideration of the terms, provisions and conditions hereinafter set forth, Borrower and Loaning Company do hereby mutually agree, each with the other, as follows:

The named Parties to this Agreement agree as follows:

1. Loaned Employee(s). Borrower approves and accepts Loaning Company’s proposed candidate named below (“Loaned Employee”) as loaned personnel under the direct control and supervision of Borrower for the duration of this loan as set forth below or the term of this Agreement.

Loaned Employee: Ben Marts
Position: Interim Director of Engineering
Regular rate: Reference Exhibit B – Schedule of Hourly Professional Services Billing Rates (Current proposed Loaned Employee is Level 13, with 5% increase factored in once rates expire)
Expenses: \$2,400 (\$400 per month)
Estimated Total Hours: 1,088 (40 hours per week, 4 hours per board meeting, assumed 12 board meetings in addition to base 40 hours)
Not To Exceed: \$317,493
Start date: _____
Duration of loan: 6 months

The Loaned Employee shall be provided without any tools, equipment, technology or other means as may be desirable for performance of work activities; all such means shall be provided by Borrower. Scope of Work for Loaned Employee included in Exhibit A.

2. Term. The term of this Agreement shall commence on the above start date and shall continue until expiration of this Agreement or termination consistent with this Agreement.
3. Compensation. Borrower agrees to pay Loaning Company an amount calculated as the product of the approved hours worked and the regular rate included above. The minimum workday is to be eight (8) hours and the typical work week is forty (40) hours per week. The Loaned Employee(s) shall submit a timesheet as required by Borrower. Loaning

Company will invoice Borrower on a monthly basis. All invoices, complete with necessary supporting documentation shall be submitted to Borrower for review and payment by Borrower within thirty (30) days of date of receipt.

4. Expenses. Borrower shall pay any all expenses incurred by the Loaned Employee(s) in performing work activities under this Agreement. Expenses shall not exceed the amount set forth in paragraph 1 unless agreed to in writing by Borrower.
5. Taxes and Benefits. Loaning Company shall bear sole responsibility for payment of compensation to the Loaned Employee(s). The Loaned Employee(s) will receive a paycheck from Loaning Company on the Loaning Company's normal payday. Holidays, sick leave, vacation and other benefits will be paid by Loaning Company and will not be charged to Borrower except as part of the above rates. Loaning Company shall pay and report for the Loaned Employee(s) all federal, state and local income tax withholding, social security taxes, and unemployment insurance applicable to such personnel as employees of Loaning Company. Loaning Company shall provide and bear sole responsibility for providing health or disability insurance, retirement benefits, and other welfare benefits to any personnel that may be entitled to receive such benefits. Notwithstanding anything to the contrary in this Agreement, Loaning Company and the Loaned Employee(s) shall not be entitled to participate in any employment fringe benefit programs of Borrower, including, but not limited to, pension and other retirement plans; sick leave; holiday pay; life, health, accident, disability and other insurance plans; incentive compensation; and other employee benefits. Loaning Company acknowledges and agrees that the provisions of this paragraph survive the termination of this Agreement.
6. Control. During the term of this Agreement, unless periodic interruptions in the duration of loan are discussed prior to the disruption, Borrower shall have the exclusive right to supervise, schedule, direct and control the work activities of the Loaned Employee(s) who shall act and perform the work activities for Borrower in the same manner as if they were the employees of Borrower. The Loaned Employee(s) shall report to the locations as directed by Borrower. Borrower shall comply with all applicable law. Loaning Company relinquishes all rights to direct and control the work activities of the Loaned Employee(s) during the duration of the loan as set forth above.
7. Borrower's Remedy. Except as set forth in paragraph 10, Borrower's sole and exclusive remedy in connection with the Agreement, including, but not limited to, the unsatisfactory qualifications or performance of the Loaned Employee(s) is to terminate this Agreement.
8. Non-Solicitation. The parties acknowledge and understand the value of each party's respective employees and their mutual interests in retaining employees and that significant time and effort is expended in developing the talent, ability and "know-how" of each party's work force. Accordingly, the parties promise that during the term of this Agreement, and for a period of one (1) year following the termination of this Agreement, neither party will induce or try to induce any employee of the other party to leave that party or any of its affiliates to work for another person or company. This non-solicitation promise shall not be construed to limit the normal employment advertising and hiring activities of either party. The parties acknowledge and agree that the provisions of this paragraph survive the termination of this Agreement.
9. Loaning Company Liability and Borrower Waiver. Except as provided in paragraph 10, the parties agree that Loaning Company, including its officers, directors, and employees, shall

not be responsible for any claims, liabilities, damage, costs and expenses (including reasonable attorney's fees) arising out of or resulting from the Agreement, including, but not limited to, any act, error or omission by the Loaned Employee(s) while performing work activities under this Agreement, including claims based on the sole negligence or fault of the Loaned Employee(s). In addition, Borrower waives all rights against Loaning Company and its officers, directors, and employees, including, but not limited to, the Loaned Employee(s), for damage covered by property, automobile and general liability insurance during and after the completion of the work activities of the Loaned Employee(s).

10. Loaning Company Indemnity. Loaning Company agrees to defend, indemnify and hold harmless Borrower and its officers, directors, and employees from any claims, liabilities, damage, costs or expenses (including reasonable attorney's fees) arising from (1) Loaning Company's failure to pay or report taxes, in any way, related to this Agreement, (2) Loaning Company's failure to provide health or disability insurance, retirement benefits, or other benefits, to the Loaned Employee(s), and (3) a claim by the Loaned Employee(s) seeking to participate in, or derive benefit from, any employee benefit program maintained by Borrower.
11. Termination. Borrower may terminate this Agreement upon five (5) days' written notice to Loaning Company, with or without cause. In such an event, Borrower shall pay Loaning Company for the time of the Loaned Employee(s) prior to the termination; however, in no event, shall the Borrower be liable to Loaning Company for unabsorbed overhead, loss of anticipated profit or revenue, or other consequential economic loss due to the termination.
12. Audit. For a period of two (2) years following the expiration or termination of the Agreement, Loaning Company shall provide Borrower or its representatives, with access to relevant timesheets, upon reasonable request, in order to allow Borrower to audit Loaning Company's costs under this Agreement. Notwithstanding anything to the contrary herein, in no event shall Borrower be entitled to audit the composition of the agreed upon labor rates set forth in paragraph 1 above.
13. Assignment. This Agreement and each and every provision herein are for the exclusive benefit of Loaning Company and Borrower and not for the benefit of any third party. This Agreement may not be assigned by either party without the other party's prior written consent.
14. Independent Contractor. The Loaning Company shall be deemed an independent contractor and nothing herein shall be construed as creating, at any time, the relationship of joint venturers, partners, principal/agent or employer/employee between the Loaning Company and Borrower.
15. Waiver. The waiver by any party to this Agreement of a breach of any of the provisions contained herein shall not operate or be construed as a waiver of any subsequent breach.
16. Governing Law. All questions arising out of this Agreement, or its validity, interpretation, performance, breach or tort liability shall be governed by the laws of Arkansas, without regard to its conflict of law provisions.
17. Severability. The invalidity or unenforceability of any particular provision of this Agreement shall not affect the other provisions of this Agreement and this Agreement shall

be construed in all respects as if such invalid or unenforceable provision was omitted from the effective date of the Agreement.

18. Survival. The parties acknowledge and agree that the provisions of this Agreement which by their nature continue beyond the expiration or termination of this Agreement shall survive.
19. Entire Agreement and Amendment. This Agreement constitutes the entire understanding between the parties. This Agreement may not be modified or amended except in writing signed by all of the parties hereto.
20. **LIMITATION OF LIABILITY.** In no event will Loaning Company and its officers, directors and employees, including, but not limited to, the Loaned Employee(s), be liable for any special, indirect, or consequential damages, including, without limitation, loss of revenue or profit, lost production, loss of product, loss of use of the equipment or system, non-operation or increased expense of operation of other equipment or systems, cost of capital, or cost of purchase or replacement equipment, systems or power, claims by customers of Borrower, or governmental fines or penalties.

Loaning Company:

Borrower:

By: 

By: _____

Date: September 9, 2025

Date: _____

EXHIBIT A

SCOPE OF SERVICES

STAFF AUGMENTATION FOR DIRECTOR OF ENGINEERING

Background Information

The Director of Engineering for the City of Fort Smith (City) retired on August 1, 2025, and Burns & McDonnell was under contract to provide an interim Director for six weeks. The City has asked Burns & McDonnell to extend this staff augmentation arrangement while they work through the recruiting process and identify a permanent Director. This agreement will extend these services for approximately six months.

Scope of Work

Burns & McDonnell will provide a full time Interim Director of Engineering during the transition, providing guidance and leadership for the Department. This role will report directly to the City Administrator who will be responsible for providing direction on priorities and focus areas. In general, tasks include the following:

- Manage the staff within the Engineering Department. This includes hiring assistance, performance reviews, training, providing direction on priorities, and making project assignments. Supervisor responsibilities will be carried out in accordance with the City's policies and applicable laws. Burns & McDonnell will meet regularly with these staff and lead communications throughout the department. As staffing needs arise, Burns & McDonnell will work with the City Administrator to determine if new hires should be pursued or if additional staff augmentation is preferred to fill these needs.
- Manage and direct engineering staff in implementation of public and private projects.
- Determine scope and criteria for engineering and construction projects.
- Prepare briefing reports, resolutions, and ordinances for the Board of Directors and make presentations at Board meetings as needed.
- Meet with other governmental agencies, citizens, and consultants regarding project matters.
- Review citizen complaints and assign appropriate City employees to resolve.
- Leads special projects as assigned by City Administrator.
- Attend up to 12 Board of Directors meetings.
- Support City staff in the management and selection of engineering consultants and construction contractors through the City's prescribed procurement policies. For existing contracts, Burns & McDonnell will support staff in providing guidance and direction throughout project completion. Any actual or perceived conflicts of interest will be elevated to the City Administrator and Burns & McDonnell will remove themselves from activities related to these conflicts.
- Prepare reports, monitor activities, and lead communications with ongoing and new engagements with federal and state agencies as required for project implementation.

Assumptions

- Burns & McDonnell shall not:
 - Provide expert witness in court trials under this agreement. Burns & McDonnell will represent City as facts witness.
 - Be responsible for making termination decisions of City employees.
 - Make final decisions on hiring of new employees. Burns & McDonnell will support the process for new hires within the department and share feedback with the City Administrator who will make final decisions and be responsible for those decisions.
 - Provide final engineering or technical review of work by other engineers or contractors. Burns & McDonnell's review is solely to provide the City with considerations that the City may or may not want to implement. No action or implementation regarding any opinion, recommendation, or observation expressed should proceed without the involvement of the City.
 - Be the Engineer of Record on any project.
 - Make ultimate decision on selection of engineering consultants or construction contractors but will provide input to the City Administrator for final decision.
 - Be responsible for leading recruiting efforts or identifying/selecting the new Director of Engineering.
- Level of effort is 40 hours per week for approximately 6 months and up to 12 Board of Directors meetings (assuming 4 hours for each)
- Expenses of up to \$2,400 have been included. Use of these expenses will be approved by the City Administrator and expensed and invoiced through the Burns & McDonnell system.
- Burns & McDonnell will be granted full access to City systems and information that will be required to carry out the duties of this work
- City will provide a mobile phone, computer, and an office to be used while performing work under this agreement.

EXHIBIT B

Schedule of Hourly Professional Service Billing Rates

<u>Position Classification</u>	<u>Classification Level</u>	<u>Hourly Billing Rate</u>
General Office*	5	\$74.00
Technician*	6	\$94.00
Assistant*	7	\$114.00
	8	\$156.00
	9	\$186.00
Staff*	10	\$211.00
	11	\$231.00
Senior	12	\$261.00
	13	\$283.00
Associate	14	\$291.00
	15	\$293.00
	16	\$296.00
	17	\$298.00

<u>Description</u>	<u>Unit Cost</u>
Flow Monitoring	\$65/meter-day (includes meter)
Rain Gauge Monitoring	\$25/gauge-day
Confined Space Equipment	\$100/day (meter installation)

NOTES:

- Position classifications listed above refer to the firm's internal classification system for employee compensation. For example, "Associate", "Senior", etc., refer to such positions as "Associate Engineer", "Senior Architect", etc.
- For any nonexempt personnel in positions marked with an asterisk (*), overtime will be billed at 1.5 times the hourly labor billing rates shown.
- Project time spent by corporate officers will be billed at Level 17 rate plus 25%.
- For services rendered by others such as subcontractors, the client shall pay the cost to Burns & McDonnell plus 7%.
- Monthly invoices will be submitted for payment covering services and expenses during the preceding month. Invoices are due upon receipt. A late payment charge of 1.5% per month will be added to all amounts not paid within 30 days of the invoice date.
- The services of contract/agency and/or any personnel of a Burns & McDonnell parent, subsidiary, affiliate, or related or associated entity shall be billed to Owner according to the rate sheet as if such personnel is a direct employee of Burns & McDonnell.
- The rates shown above are effective for services through December 31, 2025, and are subject to revision thereafter.



MEMORANDUM

TO: Honorable Mayor & Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: September 18, 2025
SUBJECT: Fort Smith Cemeteries, Inc.

SUMMARY

Enclosed is a memorandum from Marty Clark, President of Fort Smith Cemeteries, Inc., proposing municipal oversight and long-term operations of Roselawn/Holy Cross, Forest Park, and Washington Cemeteries. This item was discussed at the July 15th study session and a resolution on this topic was tabled pending further study session discussion, which is on the agenda for the September 23 session.

The Board previously saw a draft budget prepared contemplating city ownership and operation of the additional four cemeteries to the same standard of care as provided at the city's existing Oak Cemetery with fully equipped and dedicated city staff. In further discussion on the matter with Fort Smith Cemeteries, Inc., scaling back the level of care expectations and contracting out much of the services may be acceptable, lowering that operating cost significantly. Exhibit B is a comparison showing the city's draft budget versus a budget proposal contemplated by Fort Smith Cemeteries, Inc.

In any case, if the city is to perform any services on these properties, the city needs to be the property owner of record. If the city agrees to accept ownership, it will be the owner, operator and caretaker of these properties forever.

Additionally, staff researched cemetery practices of other Arkansas cities as well as alternative methods of maintenance. Exhibit A is a summary of the research.

Please contact me if you have questions regarding this agenda item.

ATTACHMENTS

1. [ITEM ID 2087 Cemetery_Backup.pdf](#)

MEMORANDUM

TO: Board of Directors, City of Fort Smith

FROM: Marty Clark, President, Fort Smith Cemeteries, Inc.

DATE: July 15, 2025

SUBJECT: Proposed Municipal Oversight and Long-Term Operation of Historic Fort Smith Cemeteries

I. Executive Summary

This memorandum presents a two-part message from Fort Smith Cemeteries, Inc. (FSCI) to the City of Fort Smith. First, Vice President Ed Ralston will outline the untenable financial condition and operational breakdown of our organization. Second, I will speak to the moral, civic, and long-term rationale for the City to assume responsibility for Roselawn/Holy Cross, Forest Park, and Washington Cemeteries.

These cemeteries are of significant historic and cultural importance, and their long-term care can no longer be left to a struggling nonprofit. We believe that municipal stewardship is the only viable path forward.

II. Background: Fort Smith Cemeteries, Inc.

Fort Smith Cemeteries, Inc. was formed in 2021 as a 501(c)(3) nonprofit to rescue and stabilize three failing cemeteries previously held by private owners. Under the direction of founder Bill Wilson, the organization borrowed \$800,000 to fund immediate improvements—primarily at Roselawn/Holy Cross Cemetery. While drainage, paving, and fencing projects were completed there, little investment was made at Forest Park Cemetery.

After Mr. Wilson was diagnosed with dementia and ceased involvement in 2022, the nonprofit faced financial collapse. Equipment was misappropriated, and board members resigned. A new board, including myself, Ed Ralston, and Andy Brown, was appointed. We have since stabilized operations, negotiated debt forgiveness on \$200,000, and halted interest accrual on the remaining \$600,000 loan.

Despite these efforts, ongoing operations are unsustainable. Forest Park Cemetery, in particular, faces severe drainage and road infrastructure problems that impair use and undermine public confidence. Fundraising is nearly impossible under current conditions.

III. Part I: Financial Breakdown & Municipal Path Forward (Ed Ralston)

- The current nonprofit model cannot generate adequate revenue to sustain cemetery maintenance.
- Deferred infrastructure repairs at Forest Park total over \$150,000, with no available trust reserves.
- Perpetual Care Trusts are imbalanced; Forest Park is underfunded while Roselawn/Holy Cross has a modest trust.
- The City already operates a public cemetery and has staff and systems in place to manage these assets.
- Municipal oversight offers economies of scale, improved trust management, and reliable stewardship.

IV. Part II: A Moral and Civic Imperative (Marty Clark)

- Fort Smith holds no greater duty than honoring and preserving the final resting places of its citizens.
- Public trust is eroding as disrepair threatens the dignity of our cemeteries.
- State law requires Perpetual Care Trusts to remain tied to their respective cemeteries. Upon transfer, these funds would remain active and available to the City for care and upkeep.
- We are requesting City involvement not just as a financial necessity, but as a cultural and civic obligation.
- A public transition ensures continuity, compliance with Arkansas Cemetery Law, and protection of the perpetual care principle.

V. Request and Next Steps

We are requesting the City of Fort Smith to:

1. Assume full operational responsibility for Roselawn/Holy Cross, Forest Park, and Washington Cemeteries.
2. Accept the transfer of perpetual care trust obligations and funds as regulated by Arkansas law.

3. Engage legal and accounting teams to begin transition planning and formal conveyance.
4. Develop a public-facing communication plan to assure families and stakeholders.

We look forward to presenting this proposal on July 15, 2025, and appreciate your time and commitment to the legacy and future of these sacred places.

Respectfully,

Marty Clark

President, Fort Smith Cemeteries, Inc.

The table below includes Arkansas cities charging a perpetual maintenance fee:

Perpetual Fees		
City	Fee	Additional Funding
Batesville	\$400 placed in Edward Jones account (interest used for maintenance)	
Little Rock	\$25 annual perpetual maintenance fee	
Jonesboro	\$650 includes plot fee, closing costs, and maintenance	Parks budget- 1 F/T employee
Paragould	\$200 plus \$50 perpetual fee up front (one time)	General Fund used for supplement
Silom Springs	\$50-\$575 fee plus \$15-\$125 perpetual fee (one time)	General Fund- 2 F/T employees
Monticello	\$500 plot fee plus \$100 perpetual fee (one time)	1 cent sales tax, 1 F/T + 1 P/T employee

The table below includes Arkansas cities not charging a perpetual maintenance fee:

Other Funding Sources		
City	Funding Source	Additional funding
Bentonville	Maintenance fees come out of annual city budget	Voluntary Maintenance fee \$1-\$3
Conway	Cemeteries privately owned; no city-maintained cemeteries	
Springdale	City budget plus cemetery fee	
Paris	Donation request annually; stock interest pays for maintenance	Portion of \$200 fee covers 5 years
Arkadelphia	General Fund (streets department does maintenance)	
El Dorado	Sanitation Dept Fund	

The table below includes alternative funding sources and creative funding approaches:

Creative Maintenance Approach	
City	Approach
Batesville, Paragould	Invests perpetual fees into interest earning account, phased plan with annual increases
Rector	Labor Day Picnic generating \$25k-\$30k annually
Eureka Springs	Sales of commemorative coins, historic tour donations, and government grants
Additional Measures Reviewed:	
High school community service hours for maintenance – all high school seniors are required to have 75 community service hours to graduate. This option is available to governments and non-profits.	
Pollinator plan – native wildflowers, beehives, planned mowing	
Goats/Sheep grazing – staff received quotes of \$650/\$700 an acre which is cost prohibitive	
Utilizing the 'A team' – the A Team is currently utilized at capacity by the Street Department	
Utilizing incarcerated individuals – Utilizing inmates has lots of legalities and supervision hurdles and would not be an option.	

Fort Smith Cemeteries

City Budget Proposal

		City Prepared			PROPOSED			Savings	Notes
Location	Position	Qty	Cost Ea	Cost Total	Qty	Cost Ea	Cost Total		
Personnel									
Admin	Supervisor	1	78,008	78,008	1	78,008	78,008	-	Same As Now
Admin	Accountant	1	64,782	64,782	0.5	64,782	32,391	32,391	Same As Now
Forest Park	Sexton	1	62,382	62,382	0	62,382	-	62,382	Outsource
Forest Park	Maint	3	57,558	172,674	2	57,558	115,116	57,558	Same As Now
Forest Park	Seasonal Labor	2.5	35,106	87,765	0	35,106	-	87,765	Outsource
Roselawn	Sexton	1	62,382	62,382	0	62,382	-	62,382	Same As Now
Roselawn	Maint	5	57,558	52,659	2	57,558	115,116	(62,457)	Outsource
Roselawn	Seasonal Labor	1.5	35,106		0	35,106	-	-	Outsource
Washington	Maint	1	57,558	57,558	0	57,558	-	57,558	Outsource
Washington	Seasonal Labor	0.5	35,106	17,553	0	35,106	-	17,553	Outsource
All	Outsource Contract				1	75,000	75,000	(75,000)	
Subtotal		17.5		\$ 655,763	5.5		\$ 340,631	\$ 240,132	
Operating Costs									
Forest Park		1	22,590	22,590	1	22,590	22,590	-	As Proposed
Roselawn		1	37,050	37,050	1	37,050	37,050	-	As Proposed
Washington		1	3,750	3,750	1	3,750	3,750	-	As Proposed
Subtotal				\$ 63,390			\$ 63,390	\$ -	
Capital Spend									
Truck w/ Dump Bed		1	60,000	60,000	1	60,000	60,000	-	As Proposed
Standard Work Truck		1	70,000	70,000	1	70,000	70,000	-	As Proposed
Backhoe		1	120,000	120,000	0	-	-	120,000	Outsource
Mini-Excavater		2	70,000	140,000	0	-	-	140,000	Outsource
Small Tractor		2	25,000	50,000	1	25,000	25,000	25,000	Same As Now
Equipment trailer		1	15,000	15,000	0	15,000	-	15,000	Currently Owned
Kubota		3	22,000	66,000	0	22,000	-	66,000	Same As Now
Zero turn mower (72")		6	24,000	144,000	0	24,000	-	144,000	Outsource
Zero turn mower (60")		3	23,000	69,000	0	23,000	-	69,000	Outsource
Weedeater		12	450	5,400	1	450	450	4,950	Outsource / Share
Backpack Blower		6	650	3,900	1	650	650	3,250	Outsource / Share
Chainsaw		2	750	1,500	1	750	750	750	Outsource / Share
Pole saw		2	750	1,500	1	750	750	750	Outsource / Share
Office Building		1	150,000	150,000	0	150,000	-	150,000	Eliminate
Security cameras		2	20,000	40,000	0	20,000	-	40,000	Unnecessary
Computers		3	1,750	5,250	1	1,750	1,750	3,500	Currently Owned
Subtotal				\$ 941,550			\$ 159,350	\$ 782,200	
Revenue									
Plot Sales									
Opening/Closing									
Fundraising									
Total Revenue				\$ 220,000			\$ 220,000	\$ -	
Annual Expenses									
Personnel				655,763			340,631	315,132	
Operating				63,390			63,390	-	
Total Annual Expense				\$ 719,153			\$ 404,021	\$ 315,132	
Net Annual				\$ (499,153)			\$ (184,021)	\$ (315,132)	
Capital									
One Time Capital				941,550			159,350	782,200	
Perpetual Fund Distribution				170,000			170,000	-	
Net One Time Capital				\$ (771,550)			\$ 10,650	\$ 782,200	



MEMORANDUM

TO: Honorable Mayor and Member of the Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: August 11, 2025
S BJECT: Options regarding Fort Smith Cemeteries, Inc.

SUMMARY

At the July 15, 2025, study session, the Board of Directors requested options regarding perpetual care of Forest Park, Rose Lawn, Holy Cross, and Washington Cemeteries. Below is a summary:

Rose Lawn Cemetery	5720 Wilson Road	Approximately 10 acres in size
Holy Cross Cemetery	5403 North O Street	Approximately 50 acres in size
Forest Park Cemetery	5001 Midland Blvd	Approximately 35 acres in size
Washington Cemetery	East side of North 54 th Street, between Johnson Street and Virginia Avenue	Approximately 10 acres in size
For comparison: Oak Cemetery	1401 S Greenwood Avenue	Approximately 30 acres in size

At present, outside of any private entity stepping in, staff identified three options for the Board to consider.

The first option is to continue to utilize Neighborhood Services to abate the code violations through their regular code enforcement process. This does provide the mechanism for paying a contractor to mow the properties, but results in substantial liens on the property that we are reasonably certain will remain unpaid. To date, Fort Smith Cemeteries, Inc. has \$85,907 in unpaid liens from 2023 and 2024. These liens should be accounted for, either paid by the property owner or waived/forgiven by the city through official action.

A second option is for the city to lease the cemeteries. Theoretically, the city could then choose to contract with Fort Smith Cemeteries, Inc. to administer and operate the cemetery function while the city would maintain/improve the landscape, roads and other infrastructure. However, the city attorney advises that a lease whereby the city does not get the benefit of the revenues from city operations seems problematic when considering the constitutional

provisions that preclude spending public funds on private property.

The third option is for the city to acquire ownership of the four cemeteries and take on the complete operation and management of the properties including regular maintenance, infrastructure improvements, and all cemetery operations. The consideration for the purchase price could be the forgiveness of the accrued & unpaid liens currently held against the properties. This option would also afford the city the opportunity to advocate for legislative change related to the perpetual care funds held in trust for what would be “previously” private-owned cemeteries. City ownership & care should preclude the need for continuation of these perpetual care trusts.

At the July 15 study session, the representatives from Fort Smith Cemeteries, Inc. alluded to outstanding debt incurred by the organization’s previous chairman. Regardless of what happens here, that debt will remain the obligation of Fort Smith Cemeteries, Inc. and will not be assumed by the city.

Enclosed within your packet is a detailed budget including \$961,550.00 of initial start-up expenses with an annual increase to the existing cemetery budget of \$1,249,413.00 to staff, operate and maintain the additional four cemeteries. For your information, staffing Oak Cemetery has been difficult and recruiting the additional staff for increased cemetery operations may be problematic.

This proposed budget is relevant to both options two and three, neither of which are particularly desirable due to the financial impact on the city’s general fund budget. There are some offsetting revenues from plot sales and interment services, but they are not projected to cover the operating expenses. As option three (city ownership) is cleaner, more straightforward, and provides for the sustainable operation of the cemeteries, staff deems city ownership to be the best of the three options presented.

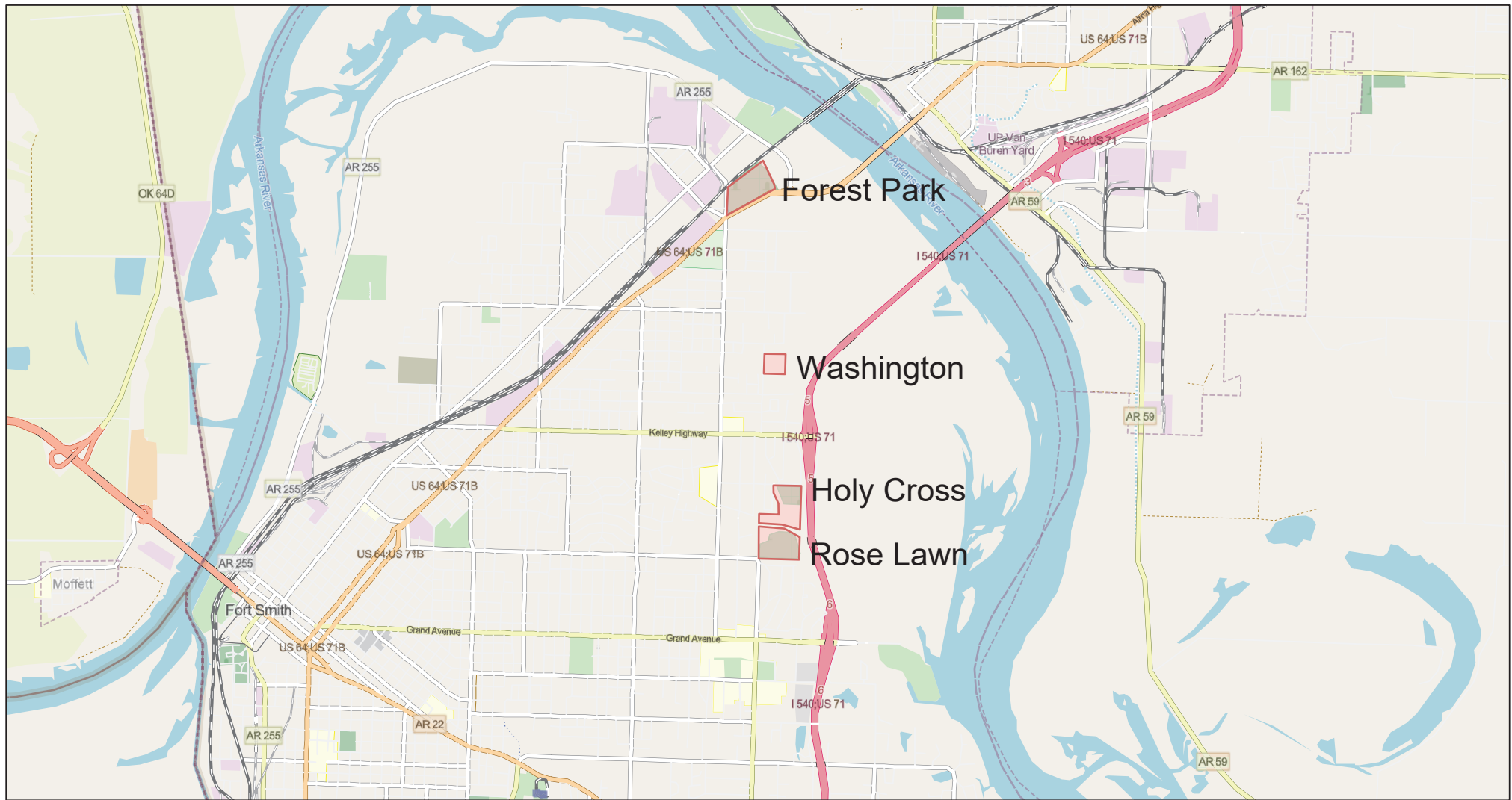
Presented for the Board’s consideration is a resolution indicating the Board’s intent to acquire ownership of the four cemeteries in question from Fort Smith Cemeteries, Inc. and authorizing and directing the city administrator and city attorney to accomplish said ownership. This process would generate further items for Board consideration and approval at a future meeting.

Please contact me if you have questions on this agenda item.

ATTACHMENTS

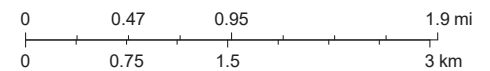
1. [20250814_Resolution Intent to Acquire Cemeteries.pdf](#)
2. [Cemetery Backup.pdf](#)

Cemetery Proximity Map



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Map data © OpenStreetMap contributors, Microsoft, Facebook, Google, Esri Community Maps contributors, Map layer by Esri



MEMORANDUM

TO: Jeff Dingman, Acting City Administrator
FROM: Duane McDonald, Director of Solid Waste Services
DATE: September 18, 2025
SUBJECT: Solid Waste Management Strategic Plan Discussion

SUMMARY

Sloan Vazquez McAfee, Inc. (SVM) completed an extensive study of the Department of Solid Waste Services' operations and finances. This study began in 2024 and SVM submitted the attached report of their findings. SVM determined that the cost of current Fort Smith landfill, residential, and commercial/rolloff services outpaces the revenues generated by the rates and fees collected for those services, and that solid waste service rates in Fort Smith are among the lowest in Arkansas and eastern Oklahoma.

SVM presents an analysis of service rates, and additional ancillary service fees, which will fully cover the cost of each Solid Waste operation and fund Solid Waste Fund obligations to City Administrative/Management Services and the landfill Cleanup/Demo Fund, as well as capital replacement and landfill closure funds, while maintaining current levels of service.

SVM also identified a opportunities to reduce and potentially internalize recycling cost by expanding recycling participation and volume to a level which could justify future local processing, baling and marketing of Fort Smith's residential and commercial recycling.

Mr. Joe Sloan will be present at the September 23 study session to present his report, discuss his findings and recommendations and answer questions the Board may have.

ATTACHMENTS

1. [ITEM ID 2092 Fort_Smith_SWSMP_V27_09162025_pdf.pdf](#)



Long-Term Solid Waste Management Strategic Plan

City of Fort Smith

BACKGROUND DOCUMENT

DRAFT

SEPTEMBER 16, 2025

Prepared by:

*Sloan*VAZQUEZMcAFEE
MUNICIPAL SOLID WASTE ADVISORS

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Attachments

- Attachment A: Landfill Disposal Cost Recovery Approaches
- Attachment B: Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services
- Attachment C: Proforma – Basic MSW Service without Recycling or Yard Waste Services
- Attachment D: Proforma – Universal MSW, Recycling and Yard Waste Service
- Attachment E: MRF Feasibility Study
- Attachment F: City Landfill 100 Year Gross Revenue Projection

Appendices

- Appendix 1: State of Arkansas Pollution Control and Ecology Commission – Solid Waste Management and Other Rules
- Appendix 2: Regional Solid Waste Management Districts (RSWMD)
- Appendix 3: State Waste Characterization Reports and Disposal Information (EPA)
- Appendix 4: Arkansas Landfill List
- Appendix 5: Out of State Landfills
- Appendix 6: Regional Rate Comparisons

1. Overview

The City of Fort Smith Solid Waste Services is made up of approximately 100 employees comprised of administration, residential, commercial, fleet and grounds, landfill, industrial, and waste reduction divisions. Combined, the program serves an estimated 29,000 residential customers with about 10,000 participating in curbside recycling.

The City’s landfill capacity has a remaining life in excess of 100 years. In 2024, Fort Smith Landfill accepted approximately 298,000 tons or approximately 1,000 tons per day. The existing municipal collection volume is approximately 75,000 tons per year.

The City of Fort Smith has identified seven strategic components for the development of a Long-Term Solid Waste Management Strategic Plan.

Component 1	Regulatory, Policy and Planning Issues
Component 2	Evaluation of Current and Future Solid Waste Management Needs
Component 3	Analysis of Options and Alternatives
Component 4	Evaluation of Current Financial Program
Component 5	Solid Waste Management Plan Background Document
Component 6	Policy and Implementation Strategy Plan
Component 7	Long-Term Solid Waste Management Strategic Plan

A. Key Findings and Decision Points

Through the review and analysis of these components, the following key findings and decision points have been identified for the Board of Director's consideration:

- 1) Develop new City **Solid Waste Ordinance** language to include new rates and a scheduled, CPI-based adjustment of solid waste program fees
- 2) Consider options for **Landfill Disposal Cost Recovery**
 - a. Study various approaches to marketing of City Landfill disposal capacity
- 3) Consider options for the **Residential Collection Program** and associated impacts to rates and services
- 4) Consider options for adopting updated **Ancillary Service Fees** to recover costs associated with these added services
- 5) Study potential benefits of City **MRF Development**
 - a. Analyze options for marketing of City-owned MRF and Compost Services
- 6) Conduct **Efficiency Studies**
 - a. Billing and Service Audits
 - b. Route Audits

This document provides an overview of the relevant **Regulatory, Policy and Planning Issues** for reference. Brief descriptions of State regulations and rules, policy issues, and other local, regional, state and federal data are also included. Background data, including the **Projected Disposal Capacity** of the City's Landfill is provided, along with the locations of other landfills throughout the region.

Next, an evaluation of the **City's Current and Future Solid Waste Management Needs** is reviewed, including a brief analysis of existing disposal, collection, diversion and maintenance programs. An overview of the **Broader Analysis of Landfill and Collection Cost Recovery Options** and alternatives is then provided. This is followed by a more detailed evaluation of **Landfill Disposal Tonnage, Costs, Revenue Projections, Gate Rate Comparisons and Cost Recovery Approaches**.

The landfill disposal cost recovery analysis is followed by a general **Overview of Collection Operations Approaches**, with a focus on residential services. Considerations for cost recovery are provided along with a **Regional Residential Collection Rate Comparison**. Three frameworks for Citywide residential solid waste collection services are presented, along with the associated implications and cost proformas.

This is followed by an **Ancillary Service Cost Recovery Analysis**, which reviews opportunities to recover costs for services currently provided in the City but not currently associated with a fee for service. Finally, a **Material Recovery Facility Study** is summarized, and the associated 10-year financial analysis is provided.

2.Regulatory, Policy and Planning Issues

A. Regulatory Overview

A.1 Arkansas State Regulations and Rules

The Arkansas Department of Energy and Environment is the state's primary agency for energy and environmental matters, responsible for protecting, enhancing, and restoring Arkansas's environment. Its mission is to provide effective and efficient energy and environmental solutions, promoting responsible resource management and environmental protection. The agency's Division of Environmental Quality (DEQ) focuses on air quality, land resources, and water quality. The Division's Office of Land Resources (OLR) protects Arkansas's land and oversees Arkansas's regulation of hazardous and solid waste.

Arkansans generate millions of tons of solid waste each year, with nearly three-fourths going to landfills. DEQ's Solid Waste Management office works to ensure that solid waste is handled, processed, recycled, or disposed of in ways that protect the environment and in accordance with federal and state regulations.

B. Solid Waste Generation and Capacity Projections

B.1 Regional Landfill Landscape

The DEQ provides technical review and assistance to solid waste facilities during the permitting process, monitors groundwater near landfills, supervises landfill closures, and regulates composting facilities and transfer, waste recovery, and waste tire processing stations

Landfills included in the overall regional capacity include Arkansas landfills as well as those located in the Western Oklahoma and Southern Missouri areas. Maps of these landfills follow the complete list of permitted Arkansas landfills, which are shown in Table 1 below and in Appendix 4.

Table 1: Permitted Arkansas Landfills

Permitted Solid Waste Facilities (Arkansas) Active Class 1 Municipal Solid Waste Landfills					
Number	Permit FIN	Landfill Name	Address	City	County
1	66-00226	City of Fort Smith	1/2 mile South of the City	Fort Smith	Sebastian
2	01-00117	EMS Class 1 Landfill	203 Possum Waller Road	Dewitt	Arkansas
3	02-00038	Ashley County Landfill	309 Ashley 438	Hamburg	Ashley
4	03-00051	North AR Board of Regional Sanitation	1320 RLH Landfill Road	Three Brothers	Baxter
5	15-00034	City of Morrilton	51 Dump Road	Morrilton	Conway

Number	Permit FIN	Landfill Name	Address	City	County
6	16-00199	Craig County SWDA Jonesboro	1620 Strawfloor Drive	Jonesboro	Craighead
7	18-00094	Crittenden County Landfill	1299 Kuhn Road	West Memphis	Crittenden
8	23-00010	City / Conway Sanitary Landfill	4550 Highway 64 West	Conway	Faulkner
9	25-00028	Cherokee Sanitary Landfill Company	300 Landfill Road	Cherokee Village	Fulton
10	28-00077	NE AR Regional Solid Waste	1810 Greene 890 Road	Paragould	Greene
11	29-00034	City of Hope	3759 Highway 67 West	Hope	Hempstead
12	29-00093	Cedar Hill Sanitary Inc.	1705 Wilson Road	Hope	Hempstead
13	31-00107	Upper SW AR Solid Waste Management	319 Landfill Road	Nashville	Howard
14	34-00082	Jackson County	2069 Jackson CR 265	Amagon	Jackson
15	35-00170	Waste Management/ Jefferson County Landfill	6000 Gravel Pit Road	Pine Bluff	Jefferson
16	47-00124	Mississippi County Landfill	1695 East CR 506	Luxora	Mississippi
17	54-00086	City of West Helena	92 Plaza Road	West Helena	Phillips
18	59-00036	WCA Rolling Meadows Waste Corp of AR (GFL)	1420 Hamric Road	Hazen	Prairie
19	60-00438	Two Pine Landfill - Waste Management of AR	100 Two Pine Road	Jacksonville	Pulaski
20	60-00565	Model Fill Landfill - BFI Waste System of AR	3817 Mabelvale Pike	Little Rock	Pulaski
21	60-01071	Little Rock Municipal Landfill	10803 Ironton Cutoff	Little Rock	Pulaski
22	63-00155	Saline County Reg SW Landfill - BFI Waste System of AR	18511 West Sardis Road	Bauxite	Saline
23	70-00364	Union County Recycling & Disposal - Waste Corp of AR (GFL)	3083 Smackover Highway	El Dorado	Union
24	71-00025	North Central Arkansas Landfill	5453 Holly Mountain Road	Clinton	Van Buren
25	72-00144	Eco-Vista, LLC	2210 Waste Management Dr	Springdale	Washington
26	75-00046	Ozark Ridge Landfill	10140 Ozark Ridge Access Lane	Danville	Yell

Source: Project and Landfill Data by State | US EPA

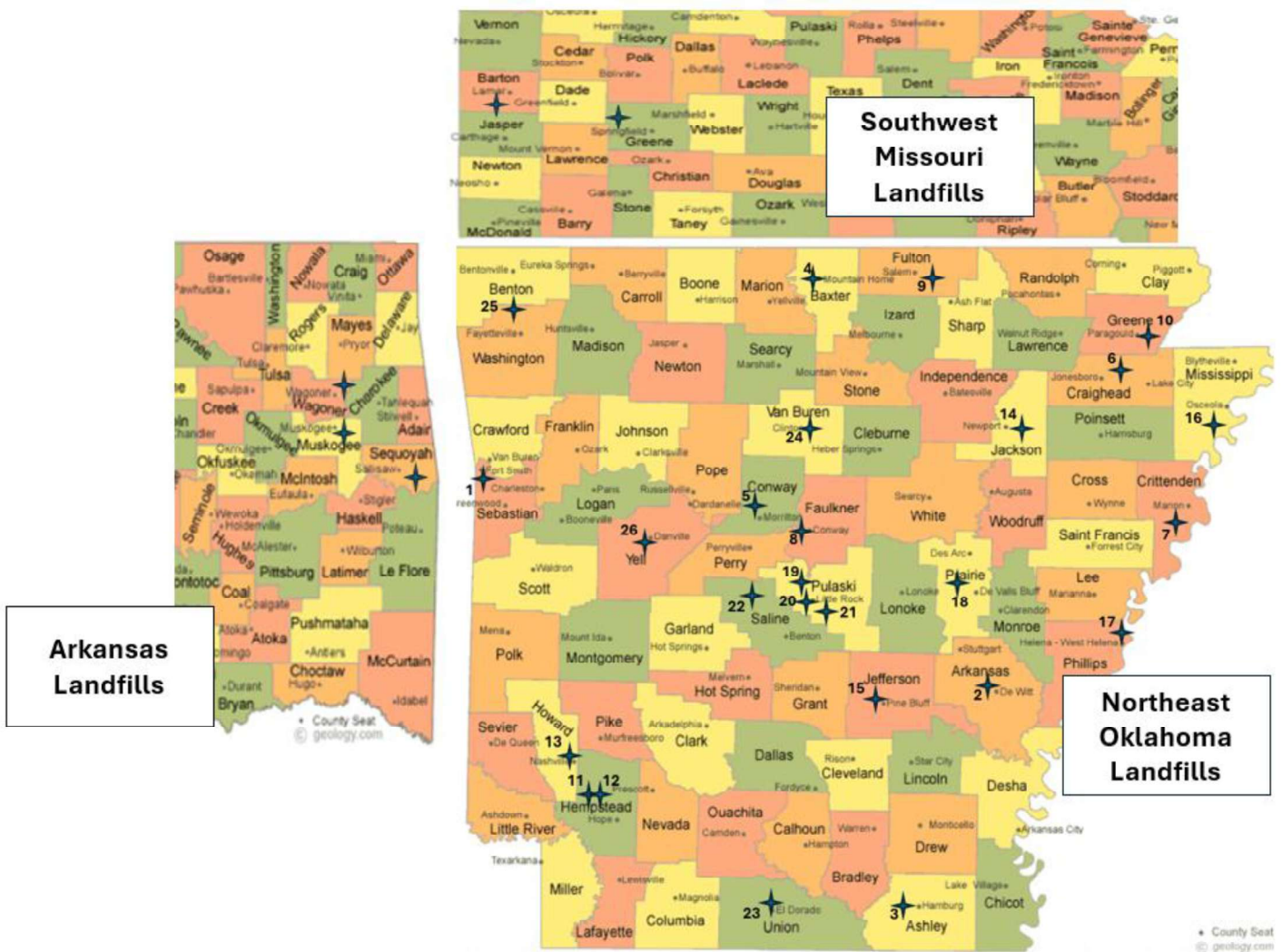


Figure 1: Maps of Landfills in Arkansas, Southwest Missouri and Northeast Oklahoma

C. Key Local, State, and Federal Policy Issues

C.1 City of Fort Smith Local Ordinance

The City of Fort Smith *Article VII Solid Waste, Sec. 25-278. Determination of charges* was last modified in 2020. Following Board decisions regarding solid waste services, a new ordinance will be developed to include updated rate schedules for landfill disposal, collection services, and ancillary services, and scheduled annual rate adjustments.

C.2 State of Arkansas Policy

Pursuant to Act 662 of 2019, as amended by Act 64 of 2021, the general and permanent rules of all agencies have been compiled and indexed into a Code of Arkansas Rules¹. Applicable rules, in order of relevance, include the following:

Rule 22	Applies to solid waste management rules and overlaps with other rules
Rule 11	Covers rules for solid waste disposal fees, landfill post-closure trust fund, solid waste management, recycling fund distribution, and recycling grant programs
Rule 21	Regulates asbestos waste handling and disposal (note: Fort Smith Landfill accepts asbestos)
Rule 27	Outlines licensing of operators of solid waste management facilities
Rule 23	Regulates Hazardous Waste (note: Fort Smith does not haul or accept Hazardous Waste)

C.3 Arkansas Regional Solid Waste and Recycling Management Districts

The Arkansas Division of Environmental Quality (DEQ) was charged by the General Assembly with the responsibility of developing the Statewide Solid Waste Management Plan, giving emphasis on regional planning. In 2018, the State of Arkansas Regional Solid Waste Management Districts (RSWMD) updated their needs assessment documents to provide information about the origin and destination of their waste and their management resources and deficiencies. Such information is now a critical component of the state management plan. DEQ partners with the 19 Districts and work with these boards, volunteers from business, industry, education and local governments to outline strategies for solid waste management for the next decade. Refer **Figure 2 – Regional Solid Waste Management Districts Roster** and **Figure 3 – Regional Solid Waste Management Districts Map**

¹ Refer to Appendix 1: State of Arkansas Pollution Control and Ecology Commission – Solid Waste Management and Other Rules.

Sebastian County RSWMD	Benton County RSWMD	Boston Mountain Solid Waste District	Carroll County RSWMD	Central Arkansas RSWMD
Craighead County RSWMD	East Arkansas RSWMD	Faulkner County RSWMD	Mississippi County RSWMD	Northeast Arkansas RSWMD
Ozark Mountain Solid Waste District	Pulaski County RSWMD	Saline County RSWMD	Southeast Arkansas RSWMD	Southwest Arkansas RSWMD
	Southwest Central RSWMD	Upper- Southwest RSWMD	White River RSWMD	

Figure 2: Regional Solid Waste Management Districts Roster

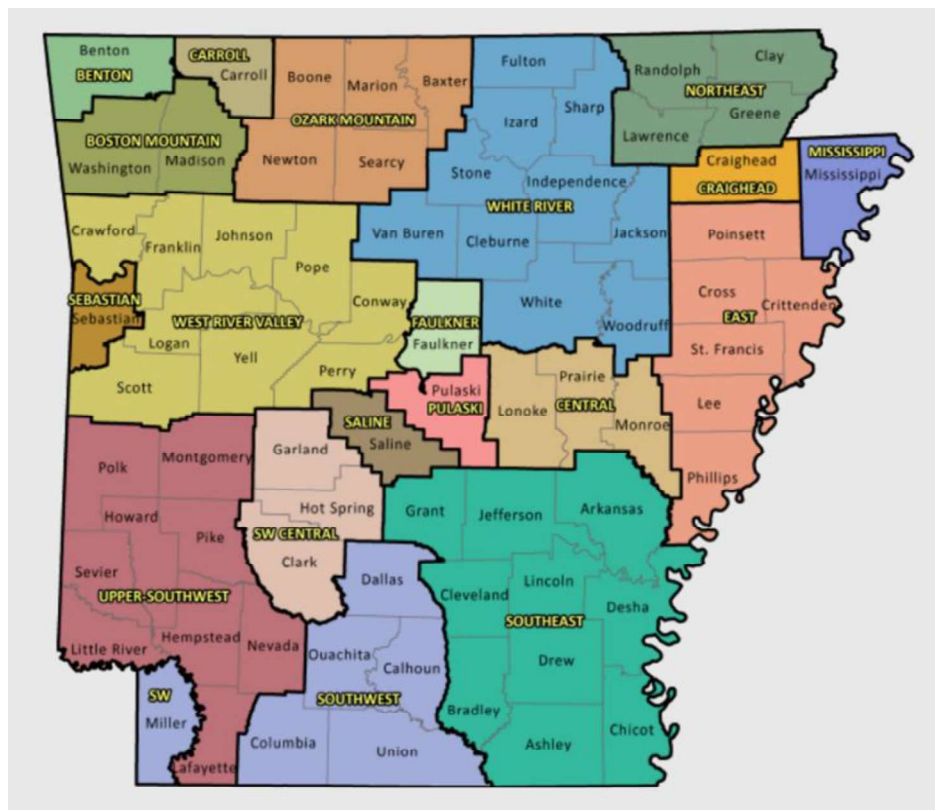


Figure 3: Regional Solid Waste Management Districts Map

C.4 Federal Regulations

Resource Conservation and Recovery Act (RCRA) Regulations, Title 40 of the CFR parts 239 through 259 contain the regulations for solid waste. A list of all solid waste regulations is provided below:

Part 239	Requirements For State Permit Program Determination of Adequacy.
Part 240	Guidelines For the Thermal Processing of Solid Wastes.
Part 241	Solid Wastes Used as Fuels or Ingredients in Combustion Units.
Part 243	Guidelines for the Storage and Collection of Residential, Commercial, And Institutional Solid Waste.
Part 246	Source Separation for Materials Recovery Guidelines.
Part 247	Comprehensive Procurement Guideline for Products Containing Recovered Materials.
Part 254	Prior Notice of Citizen Suits.
Part 255	Identification Of Regions and Agencies for Solid Waste Management.
Part 256	Guidelines For Development and Implementation of State Solid Waste Management Plans.
Part 257	Criteria For Classification of Solid Waste Disposal Facilities and Practices.
Part 258	Criteria For Municipal Solid Waste Landfills.
Part 259	[Reserved].

C.5 US MSW Generation and Recycling

Throughout the US, MSW generation has increased significantly. **Figure 4 – MSW Generation Rates (1960 – 2018)** are shown below. In addition, MSW Recycling and Composting has also increased. Refer to **Figure 5 - MSW Recycling and Composting Rates (1960 – 2018)**. This information is general information to use as a reference and relates to recommendations for the City of Fort Smith.

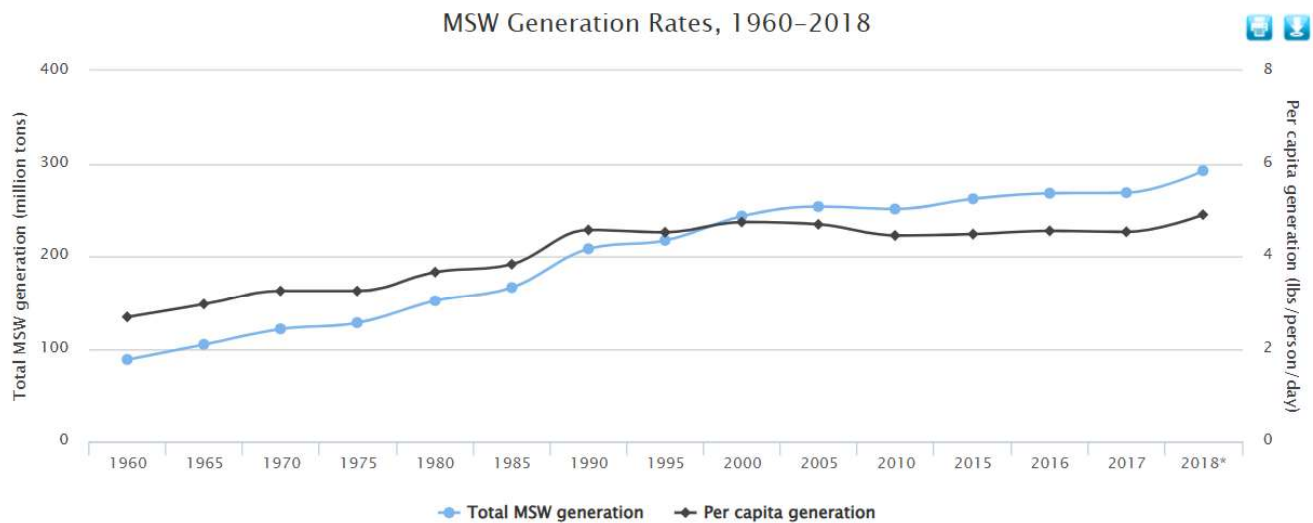


Figure 4: MSW Generation Rates (1960 - 2018)

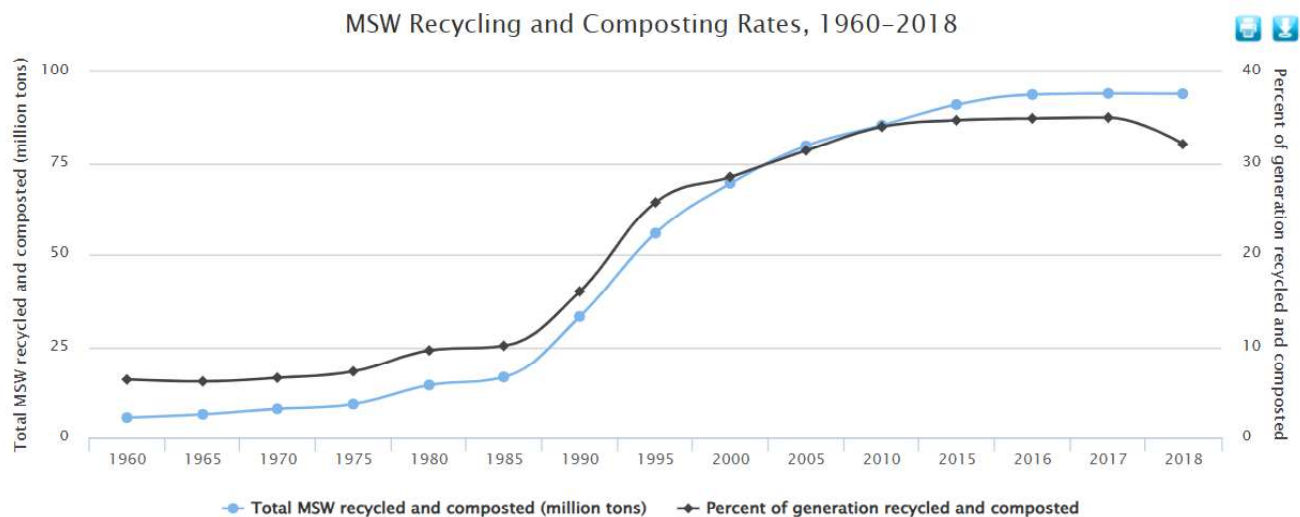


Figure 5: MSW Recycling and Composting Rates (1960 – 2018)

The Environmental Protection Agency (EPA) has provided links and references to US states referencing waste and material characterization reports. Refer to **Appendix 2: State Waste Characterization Reports and Disposal Information (EPA)** for additional information.

3. Evaluation of Current and Future Solid Waste Management Needs

A. Evaluation of Existing Programs

The City of Fort Smith owns and operates waste management sites including a landfill, composting site, and operations facility. The City provides residential, commercial, and industrial collection services and operates associated offices, maintenance yard, and truck yard.

A.1 Disposal Systems

The City of Fort Smith Class 1 Landfill, permit number 267-SI-R1, is situated at a 1,000+ acre site, of which 550 acres are permitted landfill areas. The landfill received approximately 298,000 tons in 2024 at a rate of approximately 1,000 tons per day. The landfill has approximately 100 years of remaining permitted capacity as of 2024. The landfill also maintains an outdoor windrow composting site.

A.2 Collection Systems

The City of Fort Smith provides collection services for residential, commercial, and industrial generators. The following is an overview of each of these collection services

Residential	The City of Fort Smith operates a municipal solid waste (MSW) curbside collection service for approximately 29,000 households on a weekly basis. Residents have the option to receive single stream recycling and yard waste cart services. Residents also have the option of free drop-off of recyclable materials at designated recycling sites.
Commercial	The City of Fort Smith operates an MSW collection service for businesses in the City. Commercial customers are open to receive services from permitted haulers. The City services over 2,400 commercial customers. Customers have the option to receive cardboard recycling services to divert waste. Recycling services are provided at an additional cost to the MSW collection service. Commercial permitted haulers in the City include the City of Fort Smith, Cards Recycling and Disposal, Waste Management, Lakeshore Recycling Systems (LRS), and MSG Waste & Refuse.
Industrial/ Roll-Off	The City of Fort Smith operates an MSW collection for industrial and construction roll-off box service for large volume waste needs. Commercial and residential customers may obtain roll-off box service from permitted haulers. Industrial permitted haulers in the City include the City of Fort Smith, Cards Recycling and Disposal, Waste Management, Lakeshore Recycling Systems (LRS), and MSG Waste & Refuse.

A.3 Citywide Diversion and Recycling Programs

The City of Fort Smith offers residents single-stream curbside recycling and yard waste collection weekly at no additional charge as part of waste collection services. Residents also have the option to drop off recyclables at no additional charge and waste at an additional charge at the City's landfill site. A desktop waste composition study was recently conducted, and the data was provided to the City in a previous report.

Stemming from various material management challenges that exist outside of major urban centers, suburban and rural municipal recycling programs are often costly. One cost reduction practice that helps to minimize recycling costs is to process the recycling payloads at a facility that is near collection routes. Transporting lightweight recyclable materials to other locations, and often other states, for processing can make a program cost prohibitive. It is possible for the City of Fort Smith to build, own, and operate an efficient, economical recycling processing plant to serve all of the City's recycling needs, as well as those of nearby communities.

A.4 Equipment Maintenance

The City of Fort Smith initiated an equipment maintenance and replacement program that utilizes a sinking fund to ensure costs for replacement equipment are accounted for and funds are available for new and/or replacement equipment on a set schedule. This program takes into account depreciation and eventual obsolescence and ensures that funds are accrued over time to replace equipment. This program is fiscally and operationally optimal.

B. Evaluation of Existing/Future Solid Waste Management Plans

Sloan Vazquez McAfee (SVM) has prepared this report to support the City of Fort Smith to evaluate the existing waste and recycling services and provide recommendations of the Future Solid Waste Management Plans.

B.1 Municipal Solid Waste Management Plans

Audits are vital to the recovery of the full costs associated with providing the services. These audits are completed to confirm customer service addresses, the numbers of carts, bins, roll-off and/or compactor boxes at each service location, and confirmation that each residential and commercial customer is being properly billed for services performed by the City. For large-scale municipal solid waste service operations such as Fort Smith's, it is important to perform billing/service audits on, at least, a five to seven year cycle. These audits often become source of unexpected additional revenue for City operations and ensure adequate staffing, equipment and other resources are allocated for service delivery.

Route auditing for the purpose of rerouting the City's residential and commercial collection routes can also be a source of improved efficiency. Route audits are most effectively completed whenever the operation is preparing to roll out a new service offering or implementing new administrative software and protocols. Once a rerouting project is effectively completed, the efficiency of the collection operations can be managed on a daily basis using up-to-date billing and routing software programs. Route audits ensure service optimization and cost recovery for solid waste collection operations.

SVM recommends various options to expand and improve the City's solid waste management program, as shown below:

Route Analysis	<ul style="list-style-type: none"> Evaluate routing efficiencies for waste and recycling services. <ul style="list-style-type: none"> ✓ Homes serviced per route per day ✓ Container numbers, sizes and collection frequencies ✓ Tonnage collected per route
Tonnage Analysis	<ul style="list-style-type: none"> Analyze tonnage generated from each collection service. (Refer to Table 2: Annual and Estimated Daily Tonnage by City Collection Services) <ul style="list-style-type: none"> ✓ Assess the low volume of residential recyclables and yard waste. Only eight (8) tons per day of recycling and six (6) tons per day of yard waste. ✓ Discuss options for recycling services and potential cost savings.

The following **Table 2** provides tons per year and estimated tons per day for Residential, Commercial, and Roll-Off services. Tons for each service sector are divided into refuse, recycling, yard waste and bulky waste.

Table 2: Annual and Estimated Daily Tonnage by City Collection Services

Material	Residential		Commercial		Roll-Off		Total	
	TPY*	TPD**	TPY	TPD	TPY	TPD	TPY	TPD
Refuse	29,593	114	21,340	82	21,666	83	72,599	279
Recycling	1,957	8	1,330	5	-	-	3,287	13
Yard Waste	1,583	6	-	-	-	-	1,583	6
Bulky Waste	412	2	-	-	-	-	412	2
Total	33,545	129	22,670	87	21,666	83	77,881	300

*Tons per Year

**Tons per Day

4. Approach to Analysis of Options and Alternatives

To prepare the Municipal Solid Waste Operating Cost Proformas for the described programs, SVM reviewed documentation provided by the City of Fort Smith, conducted interviews with Solid Waste Department staff, performed on-site and on-route observation of services rendered by City crews, applied established industry service standards, performed comparative analysis of other municipal programs, and called upon decades of combined experience in the day-to-day management solid waste and recycling services.

Preparation of the Operating Cost Proformas included the review and analysis of the following:

- Actual line-item Solid Waste Department expenditures from 2024
- Actual revenues generated by all Solid Waste Department lines of service
- 2025 Solid Waste Department Budget projections
- Collection and landfill equipment inventory and replacement schedules
- 3rd Party Service Contracts
- Review staffing of all operations performed by the Solid Waste Department, including waste and recycling collection, landfill disposal, equipment maintenance, ancillary services, and administration of solid waste operations
- Review number of routes and productivity overview

The SVM Fort Smith team has applied over 100 years of combined experience in solid waste collection, transport, processing, and disposal to conduct the analysis. Each member of the SVM team has responsibly managed profitable, private-sector solid waste management operations.

SVM also collaborated with SCS Engineers, the City's well-regarded landfill engineering consulting firm, to confirm landfill operating costs and the revenue requirements to project a 2025 disposal fee (per ton) at the City's municipally owned landfill. All landfill costs and revenue requirements that are referenced throughout this document and within SVM proformas are derived from SCS Engineer's report.

A. Cost Recovery Approaches

The following sections describe in detail various approaches to Landfill, Collection and Ancillary Service cost recovery. Landfill Disposal costs include both internally and externally generated tonnage. Collection costs include residential, commercial and roll-off/industrial operations.

The City also provides on-demand ancillary services that exceed basic solid waste collection, such as picking up a mattress. The City has the option to set fees for each customer group, each service, and each generator of landfill waste. The City also has the option to apply overhead costs such as the funding of future landfill clean-up reserves, and the annual City solid waste program administrative costs.

Within these approaches, the City has the ability to activate various revenue recovery options. The City's Cost Recovery Approaches include various internal and external fees. Currently, the City incurs costs associated with the disposal of solid waste from the City's collection services, general city operations, and through the acceptance of external, third party tonnage. The City also incurs costs in the implementation of solid waste collection services for Residential, commercial and roll-off/industrial customers in Fort Smith.

Landfill Disposal Costs	Internal tonnage (collected from City residents and businesses by City Collection Operations and generated through other City Department and Facility Operations)
	External (3rd party) tonnage
Solid Waste Collection Costs	Residential Collection
	Commercial Collection
	Roll-Off/Industrial Collection
Ancillary Costs	Ancillary Services (i.e. bulky items and other extra services)

5. Landfill Disposal Cost Recovery Analysis

A. Current City Landfill Tonnage and Costs

In 2024, City of Fort Smith Solid Waste Services collection operations collected 74,596 tons of solid waste. This represents approximately 25% of the total tonnage disposed of at the City's landfill (10.6% was residential, 7.15% was commercial, and 7.26% was Industrial/Roll-Off). The remaining 75% of the total amount of solid waste disposed of at the City's landfill is delivered by external (non-City of Fort Smith) third parties. **Figure 6: 2024 City of Fort Smith Landfill Tonnage Origination** provides a visual representation of the distribution of landfill tonnage generators.

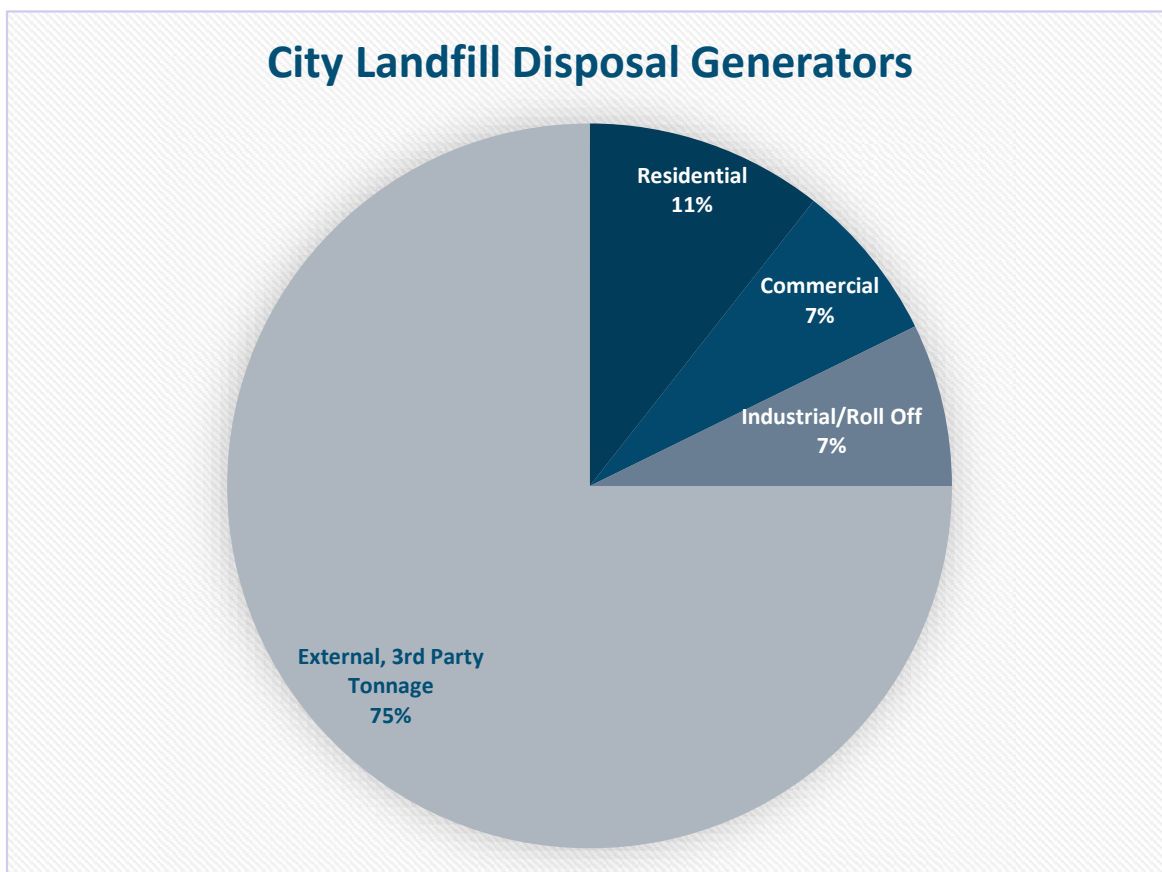


Figure 6: 2024 City of Fort Smith Landfill Tonnage Origination

SCS Engineers established a cost of \$41.51 for each ton of MSW that is disposed of at the landfill, excluding City costs for future landfill clean-up, and annual solid waste program administration but including the cost offset of revenue generated through the sale of landfill gas. It is important to note that the landfill gas revenue offset is a variable amount that fluctuates depending on the markets in any given year. However, as a point of reference, if the SCS projected unburdened disposal cost (including the landfill gas offset) of \$41.51 per ton was collected for every ton disposed, including both the 25% collected by the City and the 75% delivered by external, third party haulers, the landfill would collect \$12,390,735 for the 298,500 tons of refuse disposed in 2024.

With the costs for clean-up (closure/post-closure) and annual solid waste program administration included, the actual disposal cost is \$47.10 per ton. At \$47.10 per ton, the amount the City would

collect for 298,500 tons would be \$14,058,346. It should be noted that in 2024, the City’s actual landfill gate revenue fell approximately 35% below the estimated cost of landfill operation. This difference is primarily because the City generates about 25% of the total tons disposed at the landfill and does not charge itself a gate fee.

An additional factor is the unallocated cost of disposal for other City departments. Because there are not inter-departmental charges for disposal within the City, the true cost of service incurred by other departments is not currently tracked. In situations where the disposal is associated with public services, such as trash collected in public parks, the ultimate impact to City resources is unchanged. However, in cases such as wastewater treatment, where costs are passed on to residential and commercial rate payers, the current fee does not include the associated cost of disposal. Accordingly, the City is footing the bill for a component of service delivery that could be reasonably recovered from all or some ratepayers.

The policy decision to be considered by the Board of Directors is whether or not to charge the full costs and fees associated with all of the solid waste service operating costs, and if so, how best to allocate those costs.

B. Landfill Capacity and Revenue Projections

SCS Engineers, the City’s landfill engineering contractor, has confirmed that the City’s landfill has in excess of 100 years of remaining disposal capacity at current annual disposal tonnage (298,500 tons per year, 25% of which is City of Fort Smith generated tonnage). Using the current cost of operating the landfill of \$47.10 per ton as a starting point it is projected that the City will generate over \$3.2 Billion in landfill disposal fee revenue across the lifespan of the landfill. Realistic projection of City landfill revenue at 10, 20, 25, and 100 year intervals is set forth in **Table 3** and **Attachment G**.

Table 3: City Landfill Gross Revenue Projection

2026 disposal rate per ton	\$47.10
Average annual rate adjustment	1.5%
Annual tonnage disposed (without growth)	298,500.00
10-year disposal fee revenue	\$150,473,310
20- year disposal fee revenue	\$269,958,576
25-year disposal fee revenue	\$422,666,571
100-year disposal fee revenue	\$3,216,822,067

The City's ownership and management of a landfill with over 100 years of remaining disposal capacity is a significant asset and is the type of long-term, strategic holding highly valued among municipalities. The value of this asset makes it attractive to private-sector waste management companies. By maintaining the landfill under municipal ownership and control, the City of Fort Smith will be able to assure disposal capacity and rate stabilization for the City's residents and businesses for generations to come.

C. Regional Landfill Gate Rate Comparison

The following chart provides a comparison of the City's landfill gate rate with the rates of other regional landfills. For the purpose of this comparison, fees and taxes are not included.

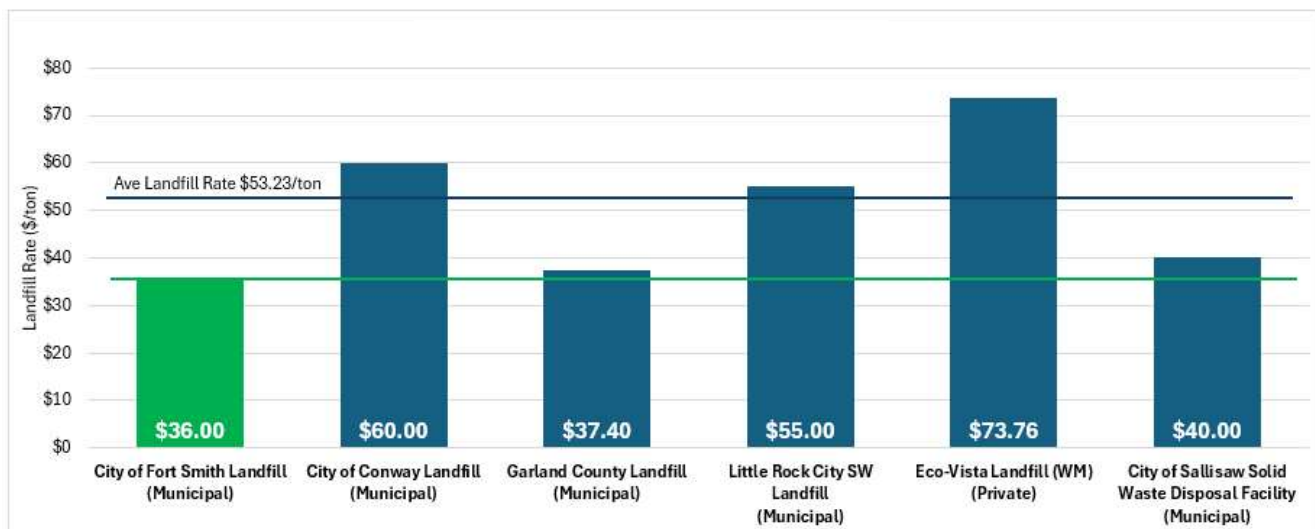


Figure 7: Regional Landfill Rate Comparison

D. Landfill Cost Recovery Approaches

Approaches for the setting of landfill disposal rates include a number of different options for the recovery of costs through landfill rates. In each of these approaches, the total cost of landfill operation remains constant. The only difference is how those costs are divided among various landfill customers, and whether or not the City's entire Administrative Fee is allocated to the Landfill, or if it is split proportionately between the Landfill and the Collection Operations.

This section presents six different approaches to generating the approximate \$14M annual operating revenue that is required to operate the City's landfill.

The revenue required may be generated from the following service sectors/customers:

- 1) City of Fort Smith Residential Solid Waste Service Customers
- 2) City of Fort Smith Commercial Solid Waste Service Customers
- 3) City of Fort Smith Industrial (Roll-Off) Solid Waste Service Customers
- 4) Non-City (External) Landfill Disposal of Solid Waste Customers

- a. Private Sector Commercial Hauling Trucks
- b. Small Contractors and Clean-up Companies
- c. Residential and Small Business Self-Haulers

The projected \$14M landfill operating cost is derived solely from the costs associated with receiving 298,500 tons of solid waste annually. The landfill disposal fee that is charged will vary according to how the costs are spread across all or some of the defined sectors/customers. Depending upon the City's cost recovery and allocation policy, the landfill disposal fee may vary between \$47.10/ton and \$73.99/ton.

The following landfill tonnage data and assumptions shown in **Table 4** below are used for the purposes of preparing **Table 6** later in this section

Table 4: Landfill Tonnage Overview and Assumptions

2024 LANDFILL TONNAGE	
Residential Tons	31,588
Commercial Tons	21,340
Roll Off Tons	21,668
Total Internal Tons	74,596
<i>Internal Tons Excluding Residential</i>	<i>43,008</i>
Total External Tons	223,904
Total Internal and External Tons	298,500
<i>Total Internal and External Tons Excluding Residential</i>	<i>266,912</i>
2024 LANDFILL REVENUE REQUIREMENT	
Total 2024 Cost per Ton with Landfill Gas Revenue Incorporated to offset Costs	\$47.10
Total Landfill Revenue Requirement (2024)	\$14,058,346

Approaches identified for consideration are described in **Table 5** below. These descriptions can be referenced while reviewing the proforma provided in **Table 6** on the following page:

Table 5: Landfill Cost Recovery Approaches

LANDFILL COSTS RECOVERY APPROACHES: (for each approach, the total landfill costs are split among the identified customers)							
City Administrative Fee Allocation	Landfill Cost Recovery Approach	City Residential Customers	City Commercial Customers	City Industrial Roll-Off Customers	Non-City Customers	Total 2024 Tons From Identified Customers	Rate per Ton
In Approaches 1-3, the City Administrative Fee would continue to be proportionately split between the Landfill and City Collection Operations (paid by Residential, Commercial and Roll-off Solid Waste Collection Customers)	#1: All Customers Pay Landfill Costs	X	X	X	X	298,500	\$47.10
	#2: City Residential, Commercial and Industrial Roll-Off Customers are Exempted from Paying Landfill Costs				X	223,904	\$62.79
	#3: City Residential Customers are exempted from paying Landfill Costs		X	X	X	266,912	\$52.66
In Approaches 4-6, City Administrative Costs would be fully charged to Landfill with NO contribution from the Collection Operations budget. Because the Landfill is bearing the full cost of the Administrative Fee, the rate per ton is higher. City Solid Waste Collection customers would benefit from this cost component being eliminated from their monthly collection rate.	#4: All Customers Pay Landfill Costs	X	X	X	X	298,500	\$55.50
	#5: City Residential, Commercial and Industrial Roll-Off Customers are Exempted from Paying Landfill Costs				X	223,904	\$73.99
	#6: City Residential Customers are exempted from paying Landfill Costs		X	X	X	266,912	\$62.07

Table 6: Landfill Cost Recovery Allocation Approaches

			#1	#2	#3	#4	#5	#6
	% Allocation		298,500 Tons	223,904 Tons	266,912 Tons	298,500 Tons	223,904 Tons	266,912 Tons
Landfill Operations	100.00%	\$12,390,735	\$41.51	\$55.34	\$46.42	\$41.51	\$55.34	\$46.42
Cleanup	60.00%	\$495,000	\$1.66	\$2.21	\$1.85	\$2.76	\$3.68	\$3.09
Policy/Admin	35.00%	\$1,172,611	\$3.93	\$5.24	\$4.39	\$11.22	\$14.96	\$12.55
Total City Expenses		\$1,667,611						
Total Revenue to Recover		\$14,058,346	\$47.10	\$62.79	\$52.66	\$55.50	\$73.99	\$62.07
Allocated to Collection Rates		\$2,507,707						
External Tons			223,904	223,904	223,904	223,904	223,904	223,904
Residential Tons			31,588	31,588	N/A	31,588	N/A	N/A
Commercial Tons			21,340	21,340	21,340	21,340	N/A	21,340
Roll Off Tons			21,668	21,668	21,668	21,668	N/A	21,668
Revenue								
From External Tonnage Revenue			\$10,545,882	\$14,058,937	\$11,790,789	\$12,426,676	\$16,566,663	\$13,897,726
From Residential Tonnage Revenue			\$1,487,791	\$0.00	N/A	\$1,753,130	\$0.00	\$0.00
From Commercial Tonnage Revenue			\$1,005,114	\$0.00	\$1,123,764	\$1,184,370	\$0.00	\$1,324,574
From Roll Off Tonnage Revenue			\$1,020,563	\$0.00	\$1,141,037	\$1,202,574	\$0.00	\$1,344,933
From Collection Rates (City Admin)			\$2,507,707	\$2,507,707	\$2,507,707	\$0.00	\$0.00	\$0.00
TOTAL REVENUE			\$16,567,057	\$16,566,644	\$16,563,297	\$16,566,750	\$16,566,663	\$16,567,233
Resulting Rates for Each Cost Allocation Approach			#1	#2	#3	#4	#5	#6
Impact of Disposal Approach on City Collection Program Monthly Rate Charged to Customer	Residential Monthly Rate		\$21.93	\$17.75	\$17.75	\$19.05	\$14.11	\$14.11
	Commercial Rate / Cubic Yard (\$/CY)		\$6.45	\$4.35	\$6.64	\$5.42	\$3.56	\$5.64
	3yd Bin 1xWeek Rate		\$83.84	\$56.54	\$86.26	\$70.48	\$46.26	\$73.34
	Rolloff Per Load Rate		\$477.98	\$328.07	\$495.67	\$448.25	\$271.60	\$469.16
Landfill Non-City Disposal Rate per Ton			\$47.10	\$62.79	\$52.66	\$55.50	\$73.99	\$62.07
Residential Landfill			\$47.10	\$0.00	\$0.00	\$55.50	\$0.00	\$0.00
Commercial/Roll Off Rate			\$47.10	\$0.00	\$52.66	\$55.50	\$0.00	\$62.07
City Admin Amount Included In Rates			\$2,507,707	\$2,507,707	\$2,507,707	\$0.00	\$0.00	\$0.00

6. Collection Operations Cost Recovery Analysis

A. Considerations for Cost Recovery Approaches

Municipalities consider a number of factors when identifying an optimal solid waste program. The solid waste program features different service delivery levels and policies regarding the allocation of the costs associated with providing the selected service levels. Typically, a governing body considers three key factors when selecting the best solid waste program for the community. These factors include the following:



The approaches described on the following pages include a range of strategy and policy implications that land on different points of the continuum of each factor (low-to-high resource conservation and regulatory concerns, low-to-high service level expectations, and low-to-high budgetary impacts).

SVM has prepared proformas to illustrate the impacts of various approaches. Please note that the approaches provide a framework for discussion and are intended to illustrate the potential impacts of Conservation/Regulatory, Service Delivery and Budgetary on a range of options. The City is empowered to select various components to customize the services and fees that best serve the residents and businesses of Fort Smith.

B. Regional Residential Collection Rate Comparisons

A rate analysis was completed to assess residential rates of neighboring cities compared to Fort Smith, Arkansas. The City of Fort Smith's residential service rates are lower than the 17 municipalities identified for comparison.

The average monthly rate of those 17 municipalities is \$24.03, which is more than 50% over the current Fort Smith monthly rate. The municipalities feature rates with a low of \$16.24 and a high of \$52.46. Among the seventeen municipalities, seven have rates between \$16-22, six have rates between \$22-28 and three have rates between \$28-\$34, and one has a rate over \$50.

A graphic representation of these rates is provided in **Figure 8** on the following page. **A comprehensive comparison of rates and services is provided in Appendix 6.**

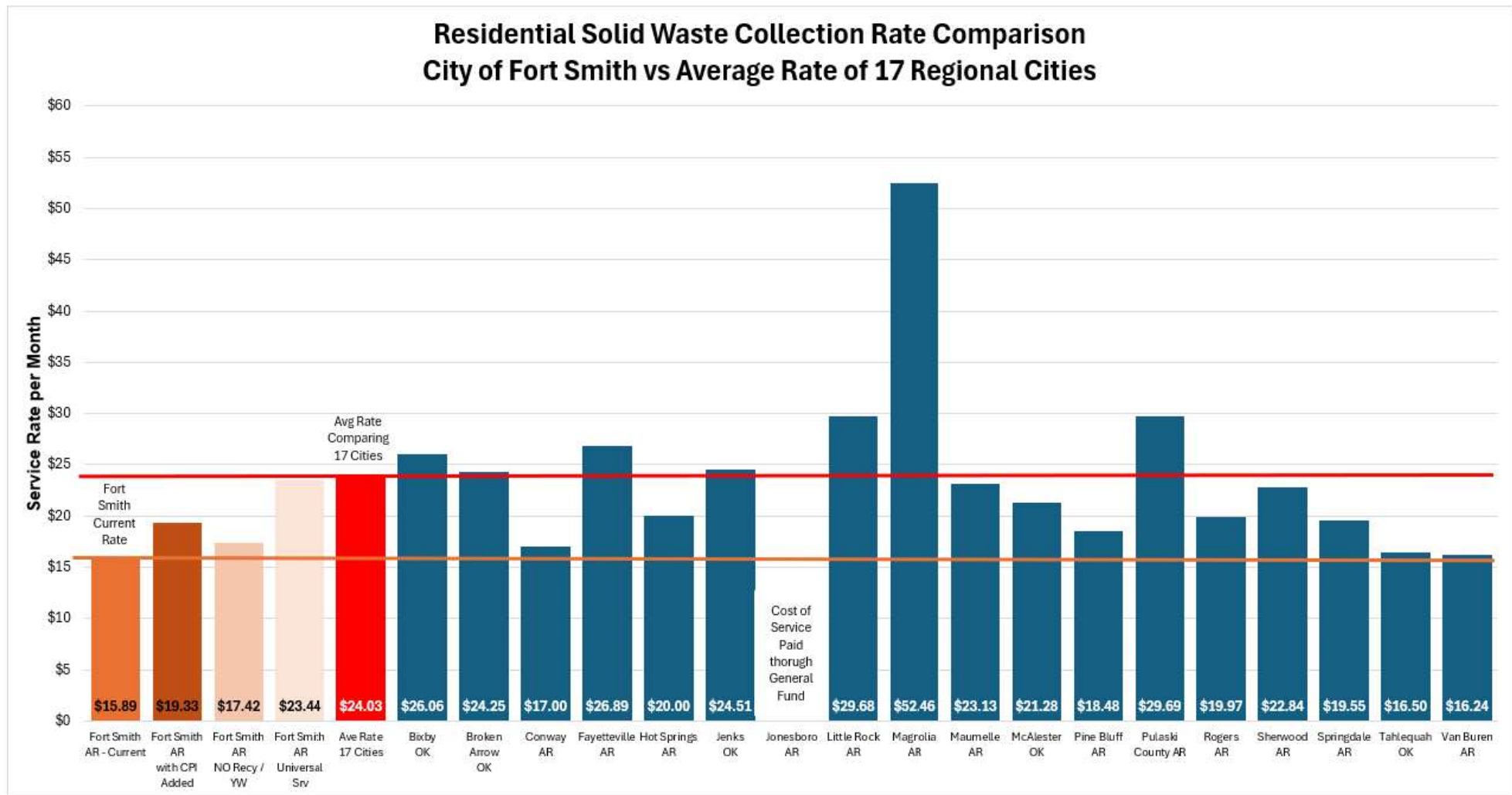


Figure 8: Residential Rate Comparison

FORT SMITH, AR - LEGEND	
■	Fort Smith - Current (bi-weekly)
■	Formt Smith - with CPI added at 4% / year
■	Fort Smith - NO recycling or yard waste
■	Fort Smith - Universal Services

C. Comparison of Residential Collection Service Approaches

Residential solid waste service offerings vary widely from municipality to municipality depending on the jurisdiction's prioritization of resource conservation and regulatory concerns, service level expectations, and budgetary impacts. Some cities achieve their goals by collecting only garbage and disposing of it at the lowest cost, legally permitted sanitary landfill. Others provide for the collection of garbage, source-separated recyclables, organic materials, household hazardous waste, electronic waste, and various other special wastes. On the wide spectrum of potential residential services, this report describes and presents budget pricing for three possible levels of residential service:

- The automated collection of garbage only, using roller-carts at each household and disposing of the garbage in the City landfill.
- The automated collection of garbage from all City households and subscription recycling and yard waste collection service using roller-carts at each household for each material type. The garbage will be disposed at the City landfill. The recyclables will be processed as needed. And, the yard waste will be composted at the City Yard.
- The universal, city-wide collection of garbage, recyclables, and yard waste using automated carts. Carts are provided to all households, but participation in the recycling and yard waste collection program is strictly voluntary. Garbage will be disposed at the City landfill. Recyclables and Yard Waste will be processed at city owned and operated facilities.

Highlights of each approach and the associated operating proformas are provided on the following pages.

C.1 Operating Cost Proforma for Citywide Solid Waste Collection Services With Bi-Weekly Recycling and Yard Waste Collection

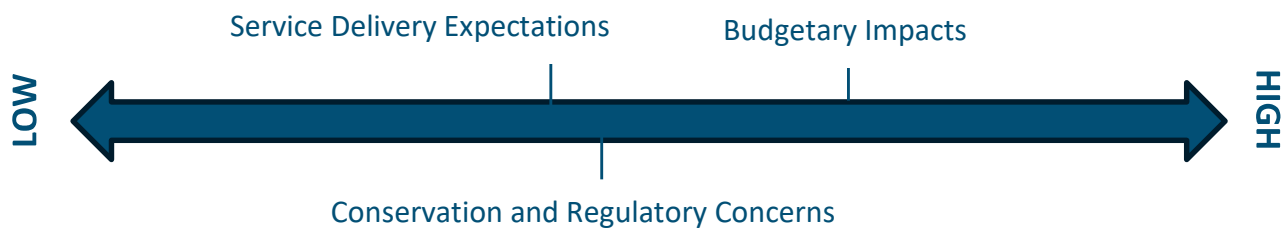
This proforma presents a representation of the City's cost of solid waste service delivery with a return to bi-weekly collection of residential recyclables and yard waste.

Basic Services Provided Under This Program

- ✓ Residential Refuse Collection
- ✓ Voluntary Residential Recycling Collection
- ✓ Voluntary Residential Yard Waste Collection
- ✓ Commercial Refuse Collection
- ✓ Voluntary Commercial Cardboard Collection
- ✓ Roll-Off Service for debris hauling, construction waste, and compactors

Solid Waste Program Features

- **Service Delivery Expectations:** Residents might prefer weekly recycling and yard waste collection services, however at this time the volume of materials collected inflates the cost of this service. Over time, as participation increases, an increase in frequency might be warranted.
- **Conservation and Regulatory Concerns:** The bi-weekly collection of recycling and yard waste satisfies the regulatory requirements.
- **Budgetary Impacts:** Bi-weekly collection reduces operational costs.



Considering the residential participation rate in the recycling/yard waste collection programs, the application of labor and trucks to the collection of relatively small amounts of material can cause operational inefficiencies. While every-other-week recycling and yard waste collection can include some challenges, such as confusion regarding the schedule, there are a number of public education tools and resources available to increase participation and reduce contamination.

Cost Considerations

Important financial considerations for this cost proforma include:

Service	Cost
Residential Service Cost	\$21.93 per month
Average Commercial Cost/Cubic Yard	\$6.45 per cubic yard
Roll-Off Haul Cost	\$345.18 per pull
Average Roll-Off Disposal Cost	\$149.91/average of 3.18 tons per load
Net Total Disposal Cost	\$3,440,437

A summary of this proforma is provided on the following page as **Table 7**: Proforma – and the complete data, including notes, is provided as **Attachment B**.

Table 7: Proforma – Solid Waste Service Featuring Bi-Weekly Residential Recycling and Yard Waste Collection

EXPENSE/REVENUE	RESIDENTIAL						COMMERCIAL					RES/ COM	ROLL-OFF		GRAND TOTAL
	MSW	Recycling	Yard Waste	Bulky Waste / Bin Exchange	TOTAL	Monthly \$/HH	MSW	Recycling	Bulky Waste / Bin Exchange	TOTAL	\$/CY	RESI & COMM TOTAL	MSW	\$/Unit	GRAND TOTAL
Collection Expense															
Total Drivers' Wages/Benefits	\$537,044	\$591,370	\$591,370	\$201,391	\$1,921,176	\$5.41	\$598,438	\$74,805	\$74,805	\$748,048	\$1.18	\$2,669,224	\$572,181	\$84.05	\$3,241,406
Vehicle O&M ¹	\$211,766	\$233,188	\$233,188	\$79,412	\$757,554	\$2.13	\$320,000	\$40,000	\$40,000	\$400,000	\$0.63	\$1,157,554	\$325,000	\$47.74	\$1,482,554
Other Direct Operational ²	\$115,914	\$127,639	\$127,639	\$43,468	\$414,660	\$1.17	\$169,866	\$21,233	\$21,233	\$212,332	\$0.33	\$626,992	\$327,450	\$48.10	\$954,442
Indirect Fleet Maintenance ³	\$153,742	\$169,294	\$169,294	\$57,653	\$549,984	\$1.55	\$171,318	\$21,415	\$21,415	\$214,147	\$0.34	\$764,131	\$163,801	\$24.06	\$927,932
Total Collection Expense	\$1,018,466	\$1,121,492	\$1,121,492	\$381,925	\$3,643,374	\$10.26	\$1,259,621	\$157,453	\$157,453	\$1,574,527	\$2.48	\$5,217,901	\$1,388,432	\$203.94	\$6,606,333
Disposal/Processing															
Landfill ⁴	\$1,393,830	-	-	\$19,401	\$1,413,232	\$3.98	\$1,005,114	-	-	\$1,005,114	\$1.58	\$2,418,346	\$1,020,563	\$149.91	\$3,438,909
Processing ⁵	-	\$313,120	-	-	\$313,120	\$0.88	-	\$26,600	-	\$26,600	\$0.04	\$339,720	-	\$0.00	\$339,720
Yard Waste ⁶	-	-	\$74,559	-	\$74,559	\$0.21	-	-	-	-	\$0.00	\$74,559	-	\$0.00	\$74,559
Total Disposal/Processing	\$1,393,830	\$313,120	\$74,559	\$19,401	\$1,800,911	\$5.07	\$1,005,114	\$26,600	-	\$1,031,714	\$1.62	\$2,832,625	\$1,020,563	\$149.91	\$3,853,188
General / Administration															
G&A ⁷	\$143,025	\$157,493	\$157,493	\$53,634	\$511,646	\$1.44	\$159,376	\$19,922	\$19,922	\$199,220	\$0.31	\$710,866	\$152,383	\$22.38	\$863,249
Administrative Allocation ⁸	\$360,808	\$397,306	\$397,306	\$135,303	\$1,290,724	\$3.63	\$402,055	\$50,257	\$50,257	\$502,569	\$0.79	\$1,793,292	\$384,414	\$56.47	\$2,177,707
Recycling (Waste Reduction) ⁹	\$21,841	\$24,051	\$24,051	\$8,190	\$78,133	\$0.22	\$24,338	\$3,042	\$3,042	\$30,423	\$0.05	\$108,556	\$23,270	\$3.42	\$131,826
Cleanup & Demolition ¹⁰	-	-	-	-	-	\$0.00	\$264,000	\$33,000	\$33,000	\$330,000	\$0.52	\$330,000	-	\$0.00	\$330,000
Total G&A	\$525,674	\$578,850	\$578,850	\$197,128	\$1,880,503	\$5.29	\$849,769	\$106,221	\$106,221	\$1,062,211	\$1.67	\$2,942,714	\$560,068	\$82.27	\$3,502,781
Capital Expenditures															
Collection Operations ¹¹	\$308,052	\$339,214	\$339,214	\$115,520	\$1,102,000	\$3.10	\$557,264	\$69,658	\$69,658	\$696,580	\$1.10	\$1,798,580	\$376,433	\$55.29	\$2,175,013
Capital Outlays ¹²															
Office & Fleet ¹¹	\$23,508	\$25,886	\$25,886	\$8,815	\$84,094	\$0.24	\$26,195	\$3,274	\$3,274	\$32,744	\$0.05	\$116,838	\$25,046	\$3.68	\$141,884
Total Capital Expenditures	\$331,560	\$365,100	\$365,100	\$124,335	\$1,186,094	\$3.34	\$583,459	\$72,932	\$72,932	\$729,324	\$1.15	\$1,915,418	\$401,479	\$58.97	\$2,316,897
Total Expense	\$3,269,530	\$2,378,562	\$2,140,002	\$722,789	\$8,510,882	\$23.96	\$3,697,963	\$363,206	\$336,606	\$4,397,776	\$6.92	\$12,908,658	\$3,370,541	\$495.09	\$16,279,199
Revenue															
Fees & Taxes	\$36,042	\$39,688	\$39,688	\$13,516	\$128,933	\$0.36	-	-	-	-	\$0.00	\$128,933	(\$5,522)	-\$0.81	\$123,411
Ancillary Activities	\$88,356	\$97,293	\$97,293	\$33,133	\$316,076	\$0.89	\$127,352	\$15,919	\$15,919	\$159,190	\$0.25	\$475,266	\$122,006	\$17.92	\$597,272
Commodity Sales ¹³		\$274,724			\$274,724	\$0.77		\$138,027		\$138,027	\$0.22	\$412,751	\$0	\$0.00	\$412,751
Total Revenue	\$124,397	\$411,705	\$136,981	\$46,649	\$719,733	\$2.03	\$127,352	\$153,946	\$15,919	\$297,217	\$0.47	\$1,016,950	\$116,485	\$17.11	\$1,133,435
Total Revenue Requirement	\$3,145,132	\$1,966,857	2,003,020	676,140	7,791,150	\$21.93	\$3,570,611	\$209,260	\$320,687	\$4,100,558	\$6.45	\$11,891,708	\$3,254,057	\$477.98	\$15,145,765

C.2 Operating Cost Proforma for Citywide Solid Waste Collection Services Without Residential Recycling or Yard Waste Service

This proforma presents a representation of the City's cost of solid waste service delivery with the elimination of residential recyclables and yard waste collection.

Basic Services Provided Under This Program

- ✓ Residential Refuse Collection
- ✓ Roll-Off Service for debris hauling, construction waste, and compactors
- ✓ Commercial Refuse Collection
- ✓ Voluntary Commercial Cardboard Collection

Solid Waste Program Features

- **Service Delivery Expectations:** Residents would no longer have access to recycling or yard waste collection. This elimination of service and the need to place recyclables and yard waste in the solid waste container could cause the current solid waste container size to no longer be sufficient for weekly collection purposes.
- **Conservation and Regulatory Concerns:** The lack of collection of yard waste would cause the City to be out of compliance with the requirement ²that yard waste not be placed in the landfill for disposal.
- **Budgetary Impacts:** This elimination of service would reduce operational costs.



² AR Code § 8-6-220 (2024)

(A) Except as provided in subdivision (a)(2) of this section, it is illegal for yard waste to be placed in a solid waste management facility solely for the purpose of disposal, except for fugitive amounts of yard waste.

Cost Considerations

This proforma presents a streamlined solid waste service program to collect and dispose of refuse and eliminates the residential recycling or yard waste option. This minimalist approach to providing municipal solid waste service provides the following features:

Service	Operating Cost
Residential Service Cost	\$17.42 per month
Average Commercial Rate/Cubic Yard	\$7.01 per cubic yard
Roll-Off Haul Cost	\$388.39 per pull
Average Roll-Off Disposal Cost	\$149.91/ average of 3.18 tons per load
Net Total Disposal Cost	\$3,632,243

A summary of this proforma is provided on the following page as **Table 8: Proforma – Solid Waste** and the complete data, including notes, is provided as **Attachment C**.

Table 8: Proforma – Solid Waste Service Without Residential Recycling or Yard Waste

EXPENSE/REVENUE	RESIDENTIAL				COMMERCIAL					RES/ COM	ROLL-OFF		GRAND TOTAL
	MSW	Bulky Waste / Bin Exchg	TOTAL	Monthly \$/HH	MSW	RECY	Bulky Waste / Bin Exchg	TOTAL	\$/CY	RESI & COMM TOTAL	MSW	\$/Unit	
Collection Expense													
Total Drivers' Wages/Benefits	\$805,566	\$201,391	\$1,006,957	\$2.83	\$598,438	\$74,805	\$74,805	\$748,048	\$1.18	\$1,755,005	\$572,181	\$84.05	\$2,327,187
Vehicle O&M ¹	\$515,137	\$128,784	\$643,921	\$1.81	\$320,000	\$40,000	\$40,000	\$400,000	\$0.63	\$1,043,921	\$325,000	\$47.74	\$1,368,921
Other Direct Operational ²	\$331,728	\$82,932	\$414,660	\$1.17	\$169,866	\$21,233	\$21,233	\$212,332	\$0.33	\$626,992	\$327,450	\$48.10	\$954,442
Indirect Fleet Maintenance ³	\$321,208	\$80,302	\$401,510	\$1.13	\$238,618	\$29,827	\$29,827	\$298,273	\$0.47	\$699,783	\$228,149	\$33.51	\$927,932
Total Collection Expense	\$1,973,638	\$493,410	\$2,467,048	\$6.95	\$1,326,922	\$165,865	\$165,865	\$1,658,653	\$2.61	\$4,125,701	\$1,452,780	\$213.39	\$5,578,481
Disposal/Processing													
Landfill ⁴	\$1,560,564	\$19,401	\$1,579,966	\$4.45	\$1,005,114	-	-	\$1,005,114	\$1.58	\$2,585,080	\$1,020,563	\$149.91	\$3,605,643
Processing ⁵	-	-	-	\$0.00	-	\$26,600	-	\$26,600	\$0.04	\$26,600	-	\$0.00	\$26,600
Yard Waste ⁷	-	-	-	\$0.00	-	-	-	-	\$0.00	-	-	\$0.00	-
Total Disposal/Processing	\$1,560,564	\$19,401	\$1,579,966	\$4.45	\$1,005,114	\$26,600	-	\$1,031,714	\$1.62	\$2,611,680	\$1,020,563	\$149.91	\$3,632,243
General / Administration													
G&A ⁸	\$298,817	\$74,704	\$373,522	\$1.05	\$221,985	\$27,748	\$27,748	\$277,482	\$0.44	\$651,003	\$212,245	\$31.18	\$863,249
Administrative Allocation ⁹	\$753,823	\$188,456	\$942,279	\$2.65	\$559,999	\$70,000	\$70,000	\$699,999	\$1.10	\$1,642,278	\$535,429	\$78.65	\$2,177,707
Waste Reduction ¹⁰	\$45,632	\$11,408	\$57,040	\$0.16	\$33,899	\$4,237	\$4,237	\$42,374	\$0.07	\$99,414	\$32,412	\$4.76	\$131,826
Cleanup & Demolition ¹¹	-	-	-	\$0.00	\$264,000	\$33,000	\$33,000	\$330,000	\$0.52	\$330,000	-	\$0.00	\$330,000
Total G&A	\$1,098,272	\$274,568	\$1,372,840	\$3.86	\$1,079,884	\$134,985	\$134,985	\$1,349,855	\$2.12	\$2,722,695	\$780,086	\$114.58	\$3,502,781
Capital Outlays (Sinking Fund) ¹²													
Collection Operations	\$881,600	\$220,400	\$1,102,000	\$3.10	\$557,264	\$69,658	\$69,658	\$696,580	\$1.10	\$1,798,580	\$376,433	\$55.29	\$2,175,013
Capital Outlays													
Office & Fleet	\$49,114	\$12,278	\$61,392	\$0.17	\$36,486	\$4,561	\$4,561	\$45,607	\$0.07	\$106,999	\$34,885	\$5.12	\$141,884
Total Capital Outlays	\$930,714	\$232,678	\$1,163,392	\$3.28	\$593,750	\$74,219	\$74,219	\$742,187	\$1.17	\$1,905,579	\$411,318	\$60.42	\$2,316,897
Total Revenue Requirement	\$5,563,189	\$1,020,058	\$6,583,246	\$18.53	\$4,005,670	\$401,669	\$375,069	\$4,782,409	\$7.52	\$11,365,655	\$3,664,747	\$538.30	\$15,030,402
Revenue													
Fees & Taxes	\$103,147	\$25,787	\$128,933	\$0.36	-	-	-	-	\$0.00	\$128,933	\$(5,522)	-\$0.81	\$123,411
Ancillary Activities	\$212,879	\$53,220	\$266,098	\$0.75	\$149,997	\$18,750	\$18,750	\$187,496	\$0.29	\$453,595	\$143,678	\$21.10	\$597,272
Commodity Sales ⁶				\$0.00		\$138,027	-	-	\$0.00	-	\$0	\$0.00	-
Total Revenue	\$316,025	\$79,006	\$395,032	\$1.11	\$149,997	\$156,777	\$18,750	\$325,523	\$0.51	\$720,555	\$138,156	\$20.29	\$720,684
Total Revenue Requirement	\$5,247,163	\$941,051	\$6,188,214	\$17.42	\$3,855,673	\$244,892	\$356,320	\$4,456,885	\$7.01	\$10,645,100	\$3,526,591	\$518.01	\$14,171,691

C.3 Operating Cost Proforma for Citywide, Universal Solid Waste Collection Services Including Weekly Recycling and Yard Waste Services at all Households

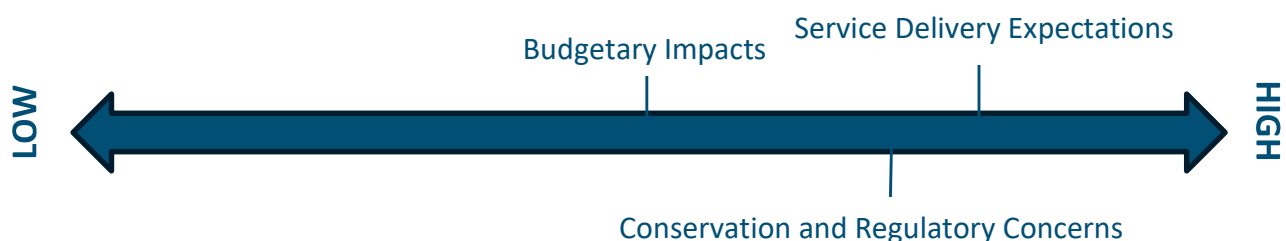
This proforma presents a representation of the City's cost of solid waste service delivery with universal services provided to all households in the City. It also includes the City's cost of solid waste service delivery with weekly collection of residential recyclables and yard waste.

Basic Services Provided Under This Program

- ✓ Residential Refuse Collection
- ✓ Universal Weekly Residential Recycling Collection
- ✓ Universal Weekly Residential Yard Waste Collection
- ✓ Commercial Refuse Collection
- ✓ Voluntary Commercial Cardboard Collection
- ✓ Roll-Off Service for Debris Hauling, Construction Waste, and Compactors

Solid Waste Program Features

- **Service Delivery Expectations:** Residents often prefer weekly recycling and yard waste collection services due to the ease of scheduling. Educational campaigns could be implemented to maximize participation. A significant advantage of the universal service program is that the City will likely generate a sufficient amount of recyclable materials to support a city-owned and operated recycling processing system. This new operation would create seven to eight new local jobs and lower the overall cost of solid waste services for the city's residents and businesses.
 - **Conservation and Regulatory Concerns:** The weekly collection of recycling and yard waste exceeds regulatory requirements.
- Budgetary Impacts:** While weekly collection of recyclables and yard waste impacts operational costs, the universal provision of services reduces overall costs due to the increased number of households sharing a service that is predominantly priced based on fixed costs.



Cost Considerations

Important financial considerations for this cost proforma include:

Service	Cost
Residential Service Cost	\$23.49 per month*
Average Commercial Rate/Cubic Yard	\$6.55 per cubic yard
Roll-Off Haul Cost	\$485.19 per pull
Average Roll-Off Disposal Cost	\$149.91/ average of 3.18 tons per load
Net Total Disposal Cost	\$4,193,350

*This rate is \$0.54 lower than the average regional residential rate of \$24.03 shown in **Figure 8**.

A summary of this proforma is provided on the following page as **Table 9**: Proforma - Universal Solid Waste Service. The complete data, including notes, is provided as **Attachment D**.

Table 9: Proforma - Universal Solid Waste Service Including Weekly Recycling and Yard Waste Collection

EXPENSE/REVENUE	RESIDENTIAL						COMMERCIAL					RES/ COMM	ROLL-OFF		GRAND TOTAL
	MSW	RECY	Yard Waste	Bulky Waste / Bin Exchg	TOTAL	Monthly \$/HH	MSW	RECY	Bulky Waste / Bin Exchg	TOTAL	\$/CY	RESI & COMM TOTAL	MSW	\$/Unit	
Collection Expense															
Total Drivers' Wages/Benefits	\$469,913	\$671,305	402,783	201,391	1,745,393	\$4.91	\$598,438	\$74,805	\$74,805	\$748,048	\$1.18	\$2,493,441	\$572,181	\$84.05	\$3,065,622
Vehicle O&M ¹	\$203,957	\$291,367	174,820	87,410	757,554	\$2.13	\$320,000	\$40,000	\$40,000	\$400,000	\$0.63	\$1,157,554	\$325,000	\$47.74	\$1,482,554
Other Direct Operational ²	\$111,639	159,485	95,691	47,845	414,660	\$1.17	\$169,866	\$21,233	\$21,233	\$212,332	\$0.33	\$626,992	\$327,450	\$48.10	\$954,442
Indirect Fleet Maintenance ³	\$142,238	203,197	121,918	60,959	528,312	\$1.49	\$181,141	\$22,643	\$22,643	\$226,426	\$0.36	\$754,738	\$173,193	\$25.44	\$927,932
Total Collection Expense	\$927,747	\$1,325,353	795,212	397,606	3,445,919	\$9.70	\$1,269,445	\$158,681	\$158,681	\$1,586,806	\$2.50	\$5,032,725	\$1,397,825	\$205.32	\$6,430,550
Disposal/Processing															
Landfill ⁴	\$1,170,423	-	-	19,401	1,189,825	\$3.35	\$1,005,114	-	-	\$1,005,114	\$1.58	\$2,194,939	\$1,020,563	\$149.91	3,215,501
Processing ⁵	-	\$795,192	-	-	795,192	\$2.24	-	\$26,600	-	\$26,600	\$0.04	\$821,792	-	\$0.00	821,792
Yard Waste ⁶	-	-	156,056	-	156,056	\$0.44	-	-	-	-	\$0.00	\$156,056	-	\$0.00	156,056
Total Disposal/Processing	\$1,170,423	\$795,192	156,056	19,401	2,141,073	\$6.03	\$1,005,114	\$26,600	-	\$1,031,714	\$1.62	\$3,172,787	\$1,020,563	\$149.91	4,193,350
General / Administration															
G&A ⁷	\$132,323	\$189,033	113,420	56,710	491,485	\$1.38	\$168,514	\$21,064	\$21,064	\$210,643	\$0.33	\$702,128	\$161,121	\$23.67	863,249
Administrative Allocation ⁸	\$333,809	\$476,871	286,122	143,061	1,239,864	\$3.49	\$425,109	\$53,139	\$53,139	\$531,386	\$0.84	\$1,771,250	\$406,457	\$59.70	2,177,707
Waste Reduction ⁹	\$20,207	\$28,867	17,320	8,660	75,054	\$0.21	\$25,734	\$3,217	\$3,217	\$32,167	\$0.05	\$107,221	\$24,605	\$3.61	131,826
Cleanup & Demolition ¹⁰	-	-	-	-	-	\$0.00	\$264,000	\$33,000	\$33,000	\$330,000	\$0.52	\$330,000	\$0.00	\$0.00	330,000
Total G&A	\$486,339	\$694,771	416,862	208,431	1,806,403	\$5.09	\$883,357	\$110,420	\$110,420	\$1,104,196	\$1.74	\$2,910,599	\$592,182	\$86.98	3,502,781
Capital Expenditures															
Collection Operations ¹¹	\$296,692	\$423,846	254,308	127,154	1,102,000	\$3.10	\$557,264	\$69,658	\$69,658	\$696,580	\$1.10	\$1,798,580	\$376,433	\$55.29	2,175,013
Office & Fleet ¹¹	\$21,749	\$31,070	18,642	9,321	80,781	\$0.23	\$27,697	\$3,462	\$3,462	\$34,621	\$0.05	\$115,402	\$26,482	\$3.89	141,884
Cart Replacement Fund ¹²	\$118,400	\$118,400	118,400		355,200	\$1.00									
Capital Outlays	\$189,286	\$189,286	189,286		567,857	\$1.60									
Total Capital Expenditures	\$626,126	\$762,601	580,635	136,475	2,105,837	\$5.93	\$584,961	\$73,120	\$73,120	\$731,201	\$1.15	\$2,837,039	\$402,915	\$59.18	2,316,897
Total Expense	\$3,210,637	\$3,577,917	\$1,948,766	\$761,913	\$9,499,233	\$26.74	\$3,742,877	\$368,820	\$342,220	\$4,453,917	\$7.00	\$13,953,150	\$3,413,484	\$501.39	\$16,443,578
Revenue															
Fees & Taxes	\$34,713	49,590	29,754	\$14,877	\$128,933	\$0.36	-	-	-	-	\$0.00	\$128,933	(\$5,522)	-\$0.81	\$123,411
Ancillary Activities	\$93,804	127,047	76,228	\$38,114	\$330,321	\$0.93	\$120,902	\$15,113	\$15,113	\$151,127	\$0.24	\$481,448	\$115,824	\$17.01	\$597,272
Commodity Sales ¹³		697,682			\$697,682	\$1.96		\$138,027		\$138,027	\$0.22	\$835,709	0	\$0.00	\$835,709
Total Revenue	\$128,517	\$874,318	\$105,982	\$52,991	\$1,156,936	\$3.26	\$120,902	\$153,140	\$15,113	\$289,155	\$0.45	\$1,446,091	\$110,302	\$16.20	\$1,556,393
Total Revenue Requirement	\$3,082,120	2,703,599	1,842,784	\$708,922	\$8,342,297	\$23.49	\$3,621,975	\$215,680	\$327,108	\$4,164,763	\$6.55	\$12,507,060	\$3,303,182	\$485.19	\$15,810,242

7. Ancillary Services Cost Recovery Analysis

A. Ancillary Service Cost Recovery Options

The City of Fort Smith provides various additional services for no charge to both residential and commercial customers. Most waste and recycling companies establish fees for extra or additional collection services. Services such as bin pull out services, locking bins, extra dumps, and unscheduled services represent additional costs for the City. When the customer utilizing the additional service is not charged for corresponding cost, the financial impact is shared by all customers in the City.

Services in the Extra Service Fee Proforma with potential fees and participation rates include:

- Return Fee (Resident not putting cart out on time)
- Extra Dump Fees / Residential Sticker Program (for purchase)
- Additional Bulky Item Collection
- Pull Out (pulling out bin long distance (fees based on time and distance)
- Locking Bins
- Cart/Bin Replacement Fee for lost or stolen bins
- Scout Pull Out Services (underground bins / long distances / nonservice areas)
- Blocked Bin go back fee
- Extra Dump Fees
- Cleaning Fee
- On Demand Collection (unscheduled extra service)

Other services that have not been included in the proforma, but may be considered include:

- Backyard Bin Service (adding service to pull out bins for customers)
- The addition of Demurrage Charges if bins are placed at a customer site for long periods without use
- An increase in Temporary Bin Service usage through additional marketing

Table 10 shows the Extra Service Fee Proforma, which outlines various extra services and potential fees for each of the estimated services. In addition, a percentage of participation has been estimated to calculate the potential revenue impact. Even with a small percentage of customers participating in the extra services each week, this proforma shows an estimated lost revenue, which could also be considered as unrecovered costs, of more than \$500,000 each year.

Table 10: Extra Service Fee Options

SERVICE FEE OPTIONS	RESIDENTIAL	COMMERCIAL	POTENTIAL FES	PROJECTED PARTICIPATION, RATE & REVENUE		
				% PER WEEK	FEE	REVENUE
Return Fee (Residents not putting cart out on time)	X		\$15 - \$20 per occurrence	0.50%	\$15	\$115,440
Extra Dump Fees / Residential Sticker Program (for purchase)	X		Sticker Program (Package of 10)	0.25%	\$15	\$57,720
Additional Bulky Item Collection	X		Depending on material and quantity	0.50%	\$10	\$76,960
Pull Out (pulling out bin long distance (fees based on time and distance)	X	X	\$5 - \$20 / collection	1.00%	\$5	\$76,960
Locking Carts/Bins	X	X	\$5 - \$20 / month	3.00%	\$10	\$115,322
Cart/Bin Replacement Fee for lost or stolen bins	X	X	Any estimate of how many bins / carts are replaced?	0.25%	\$25	\$24,026
Scout Pull Out Services (underground bins / long distances / nonservice areas)		X	\$25 - \$75 (pull out and return after service)	1.00%	\$25	\$31,642
Blocked Bin go back fee		X	\$15 - \$30 / return fee	0.25%	\$15	\$4,746
Extra Dump Fees (Additional tip of refilled bin during scheduled service)		X	\$20 - \$50 / bin - based on estimated extra tonnage	0.25%	\$20	\$6,328
Cleaning Fee (Steam cleaning of Bin)		X	\$25 - \$50 depending on cleaning / swap new bin	0.25%	\$25	\$7,911
On Demand Collection (unscheduled extra service)		X	\$20 - \$50 / bin - based on estimated extra tonnage	0.50%	\$20	\$12,657
Estimated Revenue Generation						\$529,712*

*Potential new revenue generation through ancillary services provided by the City.

8. Material Recovery Facility Feasibility Study

One of many important solid waste management decisions that the City of Fort Smith faces is regarding the continuance and/or improvements of the current residential recycling collection program. As a subscription-only service, the current participation level is modest by comparison to other municipalities that have universal, citywide, two- or three-cart service. In the City of Fort Smith, only about 25%-30% of the City's households participate in the recycling collection program subscription service and the City collects about 2,000 tons per year of residential single stream recycling material. That means that the City's program collects, on average, less than eight tons per day at a collection cost of over \$1,000 per ton.

It is apparent that important questions must be answered regarding the residential recycling program's current viability and long-term sustainability. Generally, three questions should be asked and answered, as follows:

Question 1	With consideration of current costs, should the City implement measures to reduce collection and processing costs, and increase residential participation in order to improve program efficiency?
Question 2	With consideration given to the limited citywide participation generated by the City's subscription-only approach, the City could consider moving to citywide, universal service where every household is provided with trash and recycling carts, thereby increasing the amount of recyclable material collected and lowering the per unit cost of collection.
Question 3	With consideration given to the very high cost of collection per ton, should the City suspend residential recycling service?

The processing of the collected recyclable materials is a significant factor in the overall cost of providing service. Since the program's inception, the City has outsourced the processing (sorting the recyclables into specific products such as cardboard, mixed paper, plastics, and metals) and sale of the recovered products to third party, independent companies. Internalizing the processing of recyclable materials by building and operating its own recycling processing enterprise, may be an area where the City can begin to make this environmental program more efficient and less costly.

As a part of this strategic plan, an operating cost proforma for an entry-level recycling processing operation (Material Recovery Facility, or, “MRF”) has been prepared. This proforma is presented as **Table 11** on the following page. The proforma was developed using the following parameters:

1. Renting local warehouse space to host the MRF operation in lieu of a major capital investment to immediately develop a City-owned building and appurtenances.
2. Acquiring a small, fully integrated recycling processing system that may be expandable to meet the City’s long-term maximum needs.
3. Investing approximately \$3M in recycling equipment/technology and rolling stock to service the MRF operation.
4. Providing potential employment opportunity for City employees that may be displaced as the result of improving efficiencies in all of the City’s collection programs.
5. Reducing operational costs by keeping Fort Smith recyclables close to home and avoiding the major transportation costs associated with transporting raw materials and finished goods to and from the MRF.

Table 11: Material Recovery Facility 10-Year Proforma

Operations	\$/Ton	12/31/25	12/31/26	12/31/27	12/31/28	12/31/29	12/31/30	12/31/31	12/31/32	12/31/33	12/31/34
Expense	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Direct Labor	\$69.88	\$458,110	\$471,853	\$486,008	\$500,589	\$515,606	\$531,075	\$547,007	\$563,417	\$580,320	\$597,729
Equip Maint & Ops	\$47.02	\$308,265	\$314,430	\$320,719	\$327,133	\$333,676	\$340,350	\$347,157	\$354,100	\$361,182	\$368,405
Other Operational Costs	\$16.07	\$105,370	\$107,477	\$109,627	\$111,819	\$114,056	\$116,337	\$118,664	\$121,037	\$123,458	\$125,927
Subtotal Operations Expense	\$132.97	\$871,745	\$893,761	\$916,354	\$939,541	\$963,338	\$987,761	\$1,012,827	\$1,038,554	\$1,064,959	\$1,092,061
Material Handling											
Landfill	\$7.24	\$47,467	\$48,891	\$50,358	\$51,868	\$53,424	\$55,027	\$56,678	\$58,378	\$60,130	\$61,933
Discard Commodity	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Disposal	\$7.24	\$47,467	\$48,891	\$50,358	\$51,868	\$53,424	\$55,027	\$56,678	\$58,378	\$60,130	\$61,933
Recycling (Landfill Avoidance)	-\$12.64	-\$82,836	-\$85,321	-\$87,880	-\$90,517	-\$93,232	-\$96,029	-\$98,910	-\$101,877	-\$104,934	-\$108,082
Transportation Avoidance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Avoidance	-\$12.64	-\$82,836	-\$85,321	-\$87,880	-\$90,517	-\$93,232	-\$96,029	-\$98,910	-\$101,877	-\$104,934	-\$108,082
Subtotal Material Handling	-\$5.39										
G&A Expense											
Administrative Costs	\$0.94	\$6,181	\$6,366	\$6,557	\$6,754	\$6,957	\$7,165	\$7,380	\$7,602	\$7,830	\$8,065
Administrative Allocation	\$0										
Subtotal G&A Expense	\$0.94										
Capital Expense											
Debt Service	\$30.74	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557
Equipment Replacement	\$43.20	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236
Subtotal Capital Expense	\$73.95	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793
Total Expense	\$202.46	\$1,327,350	\$1,348,490	\$1,370,182	\$1,392,440	\$1,415,280	\$1,438,717	\$1,462,768	\$1,487,449	\$1,512,777	\$1,538,771
Tons per Year		6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
Cost per Ton											
Revenue											
Commodity Sales	\$92.07	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616
Average Revenue/Ton		\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07
Surplus/Deficit		\$ (723,734)	\$ (744,874)	\$ (766,566)	\$ (788,824)	\$ (811,664)	\$ (835,101)	\$ (859,152)	\$ (883,833)	\$ (909,161)	\$ (935,155)
Net OOP Ops Cost/ton	\$ 110.39										

Attachment A: Landfill Disposal Cost Recovery Approaches

Note: Refer to Table 6 in the Report for descriptions of each Approach.

Landfill Disposal Cost Recovery Approaches

Approach #1

	Residential		Commercial		RESI & COMM TOTAL	Roll-Off		GRAND TOTAL
	TOTAL	Monthly \$/HH	TOTAL	\$/CY		TOTAL	\$/Unit	
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill ⁴	1,413,232	\$3.98	1,005,114	\$1.58	2,418,346	1,020,563	\$149.91	3,438,909
Processing ⁵	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste ⁷	74,559	\$0.21	-	\$0.00	74,559	-	\$0.00	74,559
Total Disposal/Processing	1,800,911	\$5.07	1,031,714	\$1.62	2,832,625	1,020,563	\$149.91	3,853,188
G&A ⁸	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation ⁹	1,290,724	\$3.63	502,569	\$0.79	1,793,292	384,414	\$56.47	2,177,707
Waste Reduction ¹⁰	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition ¹¹		\$0.00	330,000	\$0.52	330,000		\$0.00	330,000
Total G&A	1,880,503	\$5.29	1,062,211	\$1.67	2,942,714	560,068	\$82.27	3,502,781
Capital Outlays (Sinking Fund) ¹²								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Expense	8,510,882	\$23.96	4,397,776	\$6.92	12,908,658	3,370,541	\$495.09	16,279,199
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	7,791,150	\$21.93	4,100,558	\$6.45	11,891,708	3,254,057	\$477.98	15,145,765
	<i>Households</i>	29,600	<i>Cubic Yards</i>	635,856		<i>Loads</i>	6,808	
	<i>Price Per HH</i>	\$21.93	<i>\$/Cubic Yard</i>	\$6.45		<i>Per Load</i>	\$477.98	
						<i>Haul</i>	\$328.07	
						<i>Disposal</i>	\$149.91	
						<i>Avg Ton/Load</i>	3.18	

Landfill Disposal Cost Recovery Approaches

Approach #2

	Residential		Commercial		RESI & COMM TOTAL	Roll-Off		GRAND TOTAL
	TOTAL	Monthly \$/HH	TOTAL	\$/CY		TOTAL	\$/Unit	
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill 4	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Processing 5	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste 7	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Total Disposal/Processing	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
G&A 8	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation 9	1,290,724	\$3.63	502,569	\$0.79	1,793,292	384,414	\$56.47	2,177,707
Waste Reduction 10	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition 11	-	\$0.00	-	\$0.00	330,000	-	\$0.00	330,000
Total G&A	1,880,503	\$5.29	732,211	\$1.15	2,612,714	560,068	\$82.27	3,172,781
Capital Outlays (Sinking Fund) 12								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Expense	7,023,091	\$19.77	3,062,662	\$4.82	10,085,753	2,349,979	\$345.18	12,435,732
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	6,303,359	\$17.75	2,765,444	\$4.35	9,068,803	2,233,494	\$328.07	11,302,297
	Households 29,600		Cubic Yards 635,856			Loads 6,808		
	Price Per HH \$17.75		\$/Cubic Yard \$4.35			Per Load \$0.00		
						Haul \$328.07		
						Disposal \$0.00		
						Avg Ton/Load		

Landfill Disposal Cost Recovery Approaches

Approach #3

	Residential		Commercial		Resi/Com	Roll-Off		GRAND TOTAL
	TOTAL	Monthly \$/HH	TOTAL	\$/CY	TOTAL	TOTAL	\$/Unit	
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill ⁴	-	\$0.00	1,123,764	\$1.77	1,123,764	1,141,037	\$167.60	2,264,801
Processing ⁵	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste ⁷	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Total Disposal/Processing	313,120	\$0.88	1,150,364	\$1.81	1,463,484	1,141,037	\$167.60	2,604,521
G&A ⁸	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation ⁹	1,290,724	\$3.63	502,569	\$0.79	1,793,292	384,414	\$56.47	2,177,707
Waste Reduction ¹⁰	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition ¹¹		\$0.00	330,000	\$0.52	330,000		\$0.00	330,000
Total G&A	1,880,503	\$5.29	1,062,211	\$1.67	2,942,714	560,068	\$82.27	3,502,781
Capital Outlays (Sinking Fund) ¹²								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Expense	7,023,091	\$19.77	4,516,426	\$7.10	11,539,517	3,491,016	\$512.78	15,030,533
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	6,303,359	\$17.75	4,219,208	\$6.64	10,522,567	3,374,531	\$495.67	13,897,098
	<i>Households</i> 29,600		<i>Cubic Yards</i> 635,856			<i>Loads</i> 6,808		
	<i>Price Per HH</i> \$0.00		<i>\$/Cubic Yard</i> \$0.00			<i>Per Load</i> \$495.67		
						<i>Haul</i> \$328.07		
						<i>Disposal</i> \$167.60		
						<i>Avg Ton/Load</i> 3.18		

Landfill Disposal Cost Recovery Approaches

Approach #4

	Residential		Commercial			Roll-Off		
	TOTAL	Monthly \$/HH	TOTAL	\$/CY	RESI & COMM TOTAL	TOTAL	\$/Unit	GRAND TOTAL
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill 4	1,665,273	\$4.69	1,184,370	\$1.86	2,849,643	1,202,574	\$176.64	4,052,217
Processing 5	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste 7	87,857	\$0.25	-	\$0.00	87,857	-	\$0.00	87,857
Total Disposal/Processing	2,066,250	\$5.82	1,210,970	\$1.90	3,277,220	1,202,574	\$176.64	4,479,794
G&A 8	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation 9	-	\$0.00		\$0.00	-		\$0.00	-
Waste Reduction 10	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition 11		\$0.00		\$0.00	-		\$0.00	-
Total G&A	589,779	\$1.66	229,642	\$0.36	819,422	175,653	\$25.80	995,075
Capital Outlays (Sinking Fund) 12								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Expense	7,485,497	\$21.07	3,744,463	\$5.89	11,229,960	3,168,138	\$465.36	14,398,098
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	6,765,765	\$19.05	3,447,245	\$5.42	10,213,010	3,051,654	\$448.25	13,264,664
	Households	29,600	Cubic Yards	635,856		Loads	6,808	
	Price Per HH	\$19.05	\$/Cubic Yard	\$5.42		Per Load	\$448.25	
						Haul	\$271.60	
						Disposal	\$176.64	
						Avg Ton/Load	3.18	

Landfill Disposal Cost Recovery Approaches

Approach #5

	Residential		Commercial			Roll-Off		
	TOTAL	Monthly \$/HH	TOTAL	\$/CY	RESI & COMM TOTAL	TOTAL	\$/Unit	GRAND TOTAL
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill 4	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Processing 5	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste 7	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Total Disposal/Processing	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
G&A 8	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation 9		\$0.00		\$0.00	-		\$0.00	-
Waste Reduction 10	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition 11		\$0.00		\$0.00	-		\$0.00	-
Total G&A	589,779	\$1.66	229,642	\$0.36	819,422	175,653	\$25.80	995,075
Capital Outlays (Sinking Fund) 12								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Revenue Requirement	5,732,368	\$16.14	2,560,093	\$4.03	8,292,461	1,965,564	\$288.71	10,258,025
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	5,012,635	\$14.11	2,262,875	\$3.56	7,275,511	1,849,080	\$271.60	9,124,590
	Households	29,600	Cubic Yards	635,856		Loads	6,808	
	Price Per HH	\$14.11	\$/Cubic Yard	\$3.56		Per Load	\$271.60	
						Haul	\$271.60	
						Disposal	\$0.00	
						Avg Ton/Load		

Landfill Disposal Cost Recovery Approaches

Approach #6

	Residential		Commercial		RESI & COMM TOTAL	Roll-Off		GRAND TOTAL
	TOTAL	Monthly \$/HH	TOTAL	\$/CY		TOTAL	\$/Unit	
Total Collection Expense	3,643,374	\$10.26	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
Landfill ⁴	-	\$0.00	1,324,574	\$2.08	1,324,574	1,344,933	\$197.55	2,669,507
Processing ⁵	313,120	\$0.88	26,600	\$0.04	339,720	-	\$0.00	339,720
Yard Waste ⁷	-	\$0.00	-	\$0.00	-	-	\$0.00	-
Total Disposal/Processing	313,120	\$0.88	1,351,174	\$2.12	1,664,294	1,344,933	\$197.55	3,009,227
G&A ⁸	511,646	\$1.44	199,220	\$0.31	710,866	152,383	\$22.38	863,249
Administrative Allocation ⁹		\$0.00		\$0.00	-		\$0.00	-
Waste Reduction ¹⁰	78,133	\$0.22	30,423	\$0.05	108,556	23,270	\$3.42	131,826
Cleanup & Demolition ¹¹		\$0.00		\$0.00	-		\$0.00	-
Total G&A	589,779	\$1.66	229,642	\$0.36	819,422	175,653	\$25.80	995,075
Capital Outlays (Sinking Fund) ¹²								
Collection Operations	1,102,000	\$3.10	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
Office & Fleet	84,094	\$0.24	32,744	\$0.05	116,838	25,046	\$3.68	141,884
Subtotal	1,186,094	\$3.34	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
Total Expense	5,732,368	\$16.14	3,884,667	\$6.11	9,617,035	3,310,497	\$486.27	12,927,531
Total Revenue	719,733	\$2.03	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
Total Revenue Requirement	5,012,635	\$14.11	3,587,449	\$5.64	8,600,084	3,194,012	\$469.16	11,794,097

Households	29,600	Cubic Yards	635,856	Loads	6,808
Price Per HH	\$14.11	\$/Cubic Yard	\$5.64	Per Load	\$469.16
				Haul	\$271.60
				Disposal	\$197.55
				Avg Ton/Load	3.18

Attachment B: Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

	RESIDENTIAL						COMMERCIAL						RESI & COMM TOTAL	ROLLOFF		GRAND TOTAL
	MSW	RECY	Yard Waste	Bulky Waste / Bin Exchg	TOTAL	Monthly \$/HH	MSW	RECY	Green Waste	Bulky Waste / Bin Exchg	TOTAL	\$/CY		MSW	\$/Unit	
	537,044	591,370	591,370	201,391	1,921,176	\$5.41	598,438	74,805		74,805	748,048	\$1.18	2,669,224	572,181	\$84.05	3,241,406
	211,766	233,188	233,188	79,412	757,554	\$2.13	320,000	40,000	-	40,000	400,000	\$0.63	1,157,554	325,000	\$47.74	1,482,554
	115,914	127,639	127,639	43,468	414,660	\$1.17	169,866	21,233	-	21,233	212,332	\$0.33	626,992	327,450	\$48.10	954,442
	153,742	169,294	169,294	57,653	549,984	\$1.55	171,318	21,415	-	21,415	214,147	\$0.34	764,131	163,801	\$24.06	927,932
	1,018,466	1,121,492	1,121,492	381,925	3,643,374	\$10.26	1,259,621	157,453	-	157,453	1,574,527	\$2.48	5,217,901	1,388,432	\$203.94	6,606,333
	1,393,830	-	-	19,401	1,413,232	\$3.98	1,005,114	-		-	1,005,114	\$1.58	2,418,346	1,020,563	\$149.91	3,438,909
	-	313,120	-	-	313,120	\$0.88	-	26,600		-	26,600	\$0.04	339,720	-	\$0.00	339,720
	-	-	74,559	-	74,559	\$0.21	-	-	-	-	-	\$0.00	74,559	-	\$0.00	74,559
	1,393,830	313,120	74,559	19,401	1,800,911	\$5.07	1,005,114	26,600	-	-	1,031,714	\$1.62	2,832,625	1,020,563	\$149.91	3,853,188
	143,025	157,493	157,493	53,634	511,646	\$1.44	159,376	19,922	-	19,922	199,220	\$0.31	710,866	152,383	\$22.38	863,249
	360,808	397,306	397,306	135,303	1,290,724	\$3.63	402,055	50,257	-	50,257	502,569	\$0.79	1,793,292	384,414	\$56.47	2,177,707
	21,841	24,051	24,051	8,190	78,133	\$0.22	24,338	3,042	-	3,042	30,423	\$0.05	108,556	23,270	\$3.42	131,826
	-	-	-	-		\$0.00	264,000	33,000	-	33,000	330,000	\$0.52	330,000		\$0.00	330,000
	525,674	578,850	578,850	197,128	1,880,503	\$5.29	849,769	106,221	-	106,221	1,062,211	\$1.67	2,942,714	560,068	\$82.27	3,502,781
	308,052	339,214	339,214	115,520	1,102,000	\$3.10	557,264	69,658	-	69,658	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
	23,508	25,886	25,886	8,815	84,094	\$0.24	26,195	3,274	-	3,274	32,744	\$0.05	116,838	25,046	\$3.68	141,884
	331,560	365,100	365,100	124,335	1,186,094	\$3.34	583,459	72,932	-	72,932	729,324	\$1.15	1,915,418	401,479	\$58.97	2,316,897
	3,269,530	2,378,562	2,140,002	722,789	8,510,882	\$23.96	3,697,963	363,206	-	336,606	4,397,776	\$6.92	12,908,658	3,370,541	\$495.09	16,279,199

36,042	39,688	39,688	13,516	128,933	\$0.36	-	-	-	-	-	\$0.00	128,933	(5,522)	-\$0.81	123,411
88,356	97,293	97,293	33,133	316,076	\$0.89	127,352	15,919	-	15,919	159,190	\$0.25	475,266	122,006	\$17.92	597,272
	274,724			274,724	\$0.77		138,027			138,027	\$0.22	412,751	0	\$0.00	412,751
124,397	411,705	136,981	46,649	719,733	\$2.03	127,352	153,946	-	15,919	297,217	\$0.47	1,016,950	116,485	\$17.11	1,133,435
3,145,132	1,966,857	2,003,020	676,140	7,791,150	\$21.93	3,570,611	209,260	-	320,687	4,100,558	\$6.45	11,891,708	3,254,057	\$477.98	15,145,765

Units	29,600
Price Per Unit	\$21.93

Cubic Yards	635,856
\$/Cubic Yard	\$6.45

Loads	6,808
Per Load	\$477.98
Haul	\$345.18
Disposal	\$149.91
Avg Ton/Load	3.18

from 2024 Revised Budget for each sector (residential, commercial, roll-off) and allocated by msw, recycling, and yard waste based on Total Drivers Wages & Benefits). Does not include wages & benefits.

Expense taken from 2024 Revised Budget. Does not include wages & benefits.

Expense taken from 2024 Revised Budget including wages & benefits. Landfill Operations assumed 35% of total G&A.

calculated by SCS Engineers and includes LFG. The rate includes 60% of the costs to provide Cleanup and Demolition services.

on charges by Marck for processing recyclables and OCC containers #11.

ected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

ing fee rate equal to disposal tipping fee.

vised Budget and allocated for each sector based on Total Drivers Wages & Benefits. Landfill operations assumed 35% of total G&A

y & Administration Services, Human Services, and Non-Departmental budget.

Expense taken from 2024 Revised Budget. Processing expense and commodity revenue reported under Disposal/Processing expense.

ector carries 40% of the costs to provide for Cleanup and Demolition services.

utions taken from the 2024 Revised Budget, do not include capital outlays not already included in the Sinking Fund.

included in the sinking fund have not been included in this proforma.

ected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

Revenue

REVENUE	Resi	Com	Rolloff	Subtotal	Landfill	Total
Fees & Taxes						
Res. State Sales & Use Tax	\$39,203.54			\$39,203.54		\$39,203.54
Penalties and Late Fees	\$89,729.71			\$89,729.71		\$89,729.71
Collections Surcharge			-\$4,500.93	-\$4,500.93		-\$4,500.93
State Sales & Use Tax			-\$1,020.88	-\$1,020.88		-\$1,020.88
	\$128,933.25	\$0.00	-\$5,521.81	\$123,411.44		\$123,411.44
Ancillary Activities						
Local Grants Revenue	\$8,000.00			\$8,000.00		\$8,000.00
Misc Rentals				\$0.00	\$2,000.00	\$2,000.00
Interest Earned - Distributed				\$0.00	\$490,788.51	\$490,788.51
Sales of Parts or Tires				\$0.00	\$355,184.82	\$355,184.82
Sale of Unleaded Fuel	\$10,555.16	\$5,454.10	\$4,180.13	\$20,189.39		\$20,189.39
Sale of Diesel Fuel	\$373,669.90	\$193,084.13	\$147,983.46	\$714,737.49		\$714,737.49
Over & Short	-\$76,149.30	-\$39,348.15	-\$30,157.20	-\$145,654.65		-\$145,654.65
Purchasing Card Rebate					\$1,861.56	\$1,861.56
Insurance Proceeds					\$82,591.14	\$82,591.14
Sale of Surplus Property Misc -					\$2,951.56	\$2,951.56
Unanticipated					\$5,492.27	\$5,492.27
Glass Pilot Revenue					\$2,371.35	\$2,371.35
Total Ancillary Revenue	\$316,075.76	\$159,190.08	\$122,006.40	\$597,272.23	\$943,241.21	\$1,540,513.44
Commodity Sales						
Recycled Products (adjusted)	\$243,120.35			\$243,120.35		\$243,120.35
Sale of Scrap Metal				\$0.00	\$151,943.59	\$151,943.59
Total Commodity Sales	\$243,120.35	\$0.00	\$0.00	\$243,120.35	\$151,943.59	\$395,063.94
	\$688,129.36	\$159,190.08	\$116,484.59	\$963,804.02	\$1,095,184.80	\$2,058,988.82
Landfill						
Landfill Finance Charges					\$134,519.25	\$134,519.25
Landfill State Sales & Use Tax					\$1,305.60	\$1,305.60
Sale of Landfill Gas - Methane					\$986,636.70	\$986,636.70
Landfill Total	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,461.55	\$1,122,461.55
	\$688,129.36	\$159,190.08	\$116,484.59	\$2,891,412.07	\$2,217,646.35	\$7,299,428.02

Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

Operations Direct Labor

	Weekly Hours				Annual Route Hours						Annual Wages		
	Regular Hours	OT Hours	Total Weekly Hours	# of Routes	Total Regular Hours	Total OT Hours	TOTAL HOURS	Base Rate	Fully Burdened Rate 2	OT Base Rate	Fully Burdened Wages	OT Wages	Total Compensation
RESIDENTIAL 1													
Resi MSW SL	40.0	1.5	41.5	8.0	16,640.0	637.3	17,277.3	\$20.44	\$31.10	\$30.66	\$517,504	\$19,540	\$537,044
Resi MSW RL	20.0	1.5	21.5	8.0	8,320.0	637.3	8,957.3	\$20.44	\$31.10	\$30.66	\$258,752	\$19,540	\$278,292
Resi Helpers	20.0	1.5	21.5	9.0	9,360.0	10,077.0		\$20.44	\$31.10	\$30.66	\$291,096	\$21,982	\$313,078
Total Recy				17.0	17,680.0	1,354.3	19,034.3				\$549,848	\$41,522	\$591,370
Resi RECY RL	20.0	1.5	21.5	8.0	8,320.0	637.3	8,957.3	\$20.44	\$31.10	\$30.66	\$258,752	\$19,540	\$278,292
Resi Helpers	20.0	1.5	21.5	9.0	9,360.0	10,077.0		\$20.44	\$31.10	\$30.66	\$291,096	\$21,982	\$313,078
Total Yard				17.0	17,680.0	1,354.3	19,034.3				\$549,848	\$41,522	\$591,370
Resi Rover	40.0	1.5	41.5	3.0	6,240.0	239.0	6,479.0	\$20.44	\$31.10	\$30.66	\$194,064	\$7,327	\$201,391
TOTAL RESIDENTIAL			28.0	45.0	\$8,240.0	3,584.9	61,824.9				\$1,811,264	\$109,912	\$1,921,176
COMMERCIAL					\$20.44	\$27.98							
Com MSW FL	40.0	3.5	43.5	4.0	8,320.0	728.0	9,048.0	\$21.76	\$33.11	\$32.64	\$275,457	\$23,762	\$299,219
Com MSW RL	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Com Helpers	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Total MSW				16.0	16,640.0	1,456.0	18,096.0				\$550,914	\$47,524	\$598,438
Com RECY RL	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Container Delivery	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Total Commercial				10.0	20,800.0	1,820.0	22,620.0				\$688,643	\$59,405	\$748,048
ROLL-OFF					\$21.76								
Roll-Off Driver	40.0	-	40.0	10.0	20,800.0	-	20,800.0	\$18.08	\$27.51	\$27.12	\$572,181	\$0	\$572,181
GRAND TOTAL				65.0	\$9,882.2	5,432.9	105,244.9				\$3,072,088	\$169,317	\$3,241,406

Notes:

1. Rear Loaders (RL) pick up MSW and Recycling routes.
2. Base Rate adjusted by Labor Burden rate in "Assumptions" Tab.

Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Salaries -Regular	\$457,900	\$1,190,400	\$452,700	\$376,000	\$2,019,100	\$543,500	\$3,020,500	\$41,100	\$3,061,600
Sick pay	\$11,500	\$37,700	\$16,700	\$7,300	\$61,700	\$11,800	\$85,000	\$700	\$85,700
Vacation	\$31,900	\$68,200	\$32,700	\$11,000	\$111,900	\$27,400	\$171,200	\$1,100	\$172,300
Time off	\$900	\$3,300	\$2,200	\$500	\$6,000	\$2,300	\$9,200		\$9,200
Standby/Callout	\$0	\$0	\$2,800	\$0	\$2,800	\$1,200	\$4,000		\$4,000
Overtime	\$8,700	\$100,300	\$48,500	\$29,400	\$178,200	\$37,300	\$224,200		\$224,200
Premium	\$19,300	\$3,300		\$1,100	\$4,400	\$3,000	\$26,700	\$3,200	\$29,900
Longevity	\$422	\$2,995	\$942	\$301	\$4,238	\$974	\$5,634		\$5,634
Holiday Pay	\$23,900	\$82,000	\$26,200	\$19,900	\$128,100	\$30,600	\$182,600	\$2,600	\$185,200
	\$554,522	\$1,488,195	\$582,742	\$445,501	\$2,516,438	\$658,074	\$3,729,034	\$48,700	\$3,777,734
Retirement	\$32,300	\$88,500	\$34,900	\$27,800	\$151,200	\$37,300	\$220,800	\$3,000	\$223,800
SSN	\$29,600	\$85,000	\$34,000	\$26,000	\$145,000	\$36,200	\$210,800	\$2,800	\$213,600
Medicare	\$7,000	\$19,900	\$8,000	\$6,100	\$34,000	\$8,500	\$49,500	\$700	\$50,200
Health Ins	\$36,600	\$148,800	\$43,700	\$59,200	\$251,700	\$67,100	\$355,400	\$13,700	\$369,100
Dental Ins	\$2,200	\$12,200	\$2,700	\$4,300	\$19,200	\$4,700	\$26,100	\$600	\$26,700
Vision Ins	\$500	\$2,000	\$700	\$800	\$3,500	\$800	\$4,800	\$100	\$4,900
LT Disability	\$2,100	\$5,800	\$2,300	\$1,800	\$9,900	\$2,500	\$14,500	\$200	\$14,700
Life Ins	\$600	\$2,100	\$800	\$700	\$3,600	\$900	\$5,100	\$100	\$5,200
Car Allowance	\$7,200				\$0	\$0	\$7,200		\$7,200
WC Ins	\$19,643	\$60,252	\$21,311	\$19,523	\$101,086	\$28,425	\$149,154	\$1,876	\$151,030
Medical Screening	\$1,200	\$5,000	\$3,000	\$2,500	\$10,500	\$1,200	\$12,900	\$500	\$13,400
	\$138,943	\$429,552	\$151,411	\$148,723	\$729,686	\$187,625	\$1,056,254	\$23,576	\$1,079,830
	\$693,465	\$1,917,747	\$734,153	\$594,224	\$3,246,124	\$845,699	\$4,785,288	\$72,276	\$4,857,564

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Maintenance Equipment	\$51,900	\$477,554	\$220,000	\$180,000	\$857,554	\$70,000	\$979,454		\$979,454
Fuel and Lubricant	\$5,000	\$280,000	\$180,000	\$165,000	\$625,000	\$18,000	\$648,000	\$1,000	\$649,000
Vehicle O&M		\$757,554	\$400,000	\$325,000	\$1,482,554	\$88,000	\$1,627,454		\$1,628,454
Small Equip	\$6,000	\$3,000	\$2,500	\$2,500	\$8,000	\$27,500	\$41,500		\$41,500
Uniform/Clothing	\$2,000	\$37,000	\$14,400	\$12,000	\$63,400	\$22,000	\$87,400	\$300	\$87,700
Communications	\$16,900	\$126,000	\$64,000	\$80,000	\$270,000	\$5,100	\$292,000	\$1,500	\$293,500
Software Licensing Fees	\$6,000	\$111,360	\$70,000		\$181,360	\$5,000	\$192,360	\$1,200	\$193,560
Rental/Op Lease Equip	\$5,000	\$800			\$800	\$5,000	\$10,800		\$10,800
Custodial Equip/Supplies	\$3,500	\$0			\$0	\$49,000	\$52,500		\$52,500
Materials		\$10,000	\$3,000	\$2,000	\$15,000	\$7,000	\$22,000	\$12,000	\$34,000
Containers				\$205,000					
Utilities					\$0	\$180,000	\$180,000		\$180,000
Other Direct Expenses		\$288,160	\$153,900	\$301,500	\$538,560		\$788,560		\$893,560
PC Purchase	\$3,000		\$2,193		\$2,193	\$0	\$5,193	\$0	\$5,193
PC Replacements	\$2,500				\$0		\$2,500	\$2,200	\$4,700
Office Supplies	\$7,200				\$0		\$7,200		\$7,200
Advertising & Printing	\$10,000				\$0	\$0	\$10,000	\$15,000	\$25,000
Postage or Freight	\$1,800				\$0	\$0	\$1,800	\$20,000	\$21,800
Air Travel	\$6,500	\$3,500	\$3,000		\$6,500	\$0	\$13,000	\$900	\$13,900
Lodging	\$9,500	\$4,000	\$1,500		\$5,500	\$0	\$15,000	\$1,200	\$16,200
Other Travel	\$4,000	\$1,500	\$750		\$2,250	\$0	\$6,250	\$1,000	\$7,250
Conferences & Seminars	\$7,200	\$4,000	\$2,000		\$6,000	\$0	\$13,200	\$3,000	\$16,200
Training Materials	\$4,000	\$0	\$281		\$281	\$0	\$4,281		\$4,281
Dues & Subs	\$2,500	\$2,000	\$3,500		\$5,500	\$8,910	\$16,910	\$250	\$17,160
Education Reimbursement	\$6,000	\$6,000			\$6,000	\$0	\$12,000		\$12,000
Computer/Software Maint	\$52,000	\$0	\$0		\$0	\$2,500	\$54,500		\$54,500
Claims Judgments		\$4,000	\$3,000	\$1,500	\$8,500		\$8,500		\$8,500
Taxes Licenses Permits	\$4,690	\$1,500	\$1,000	\$1,350	\$3,850	\$600	\$9,140		\$9,140
Maintenance Buildings	\$0				\$0	\$165,000	\$165,000		\$165,000
Property Insurance	\$2,920	\$100,000	\$41,208	\$23,100	\$164,308	\$16,278	\$183,506		\$183,506
Admin Expenses		\$126,500	\$68,432	\$25,950	\$210,882		\$527,980		\$571,530
	\$414,500				\$0		\$414,500		\$414,500
	\$634,610	\$1,172,214	\$612,332	\$652,450	\$2,231,996	\$581,888	\$3,448,494	\$59,550	\$3,508,044

Total **\$1,328,075** **\$3,089,961** **\$1,346,485** **\$1,246,674** **\$5,683,120** **\$1,427,587** **\$8,438,782** **\$131,826** **\$8,570,608**

Capital Outlays **\$42,979** **\$348,000** **\$304,400** **\$49,400** **\$701,800** **\$0** **\$744,779** **\$744,779**
\$1,371,054 **\$3,437,961** **\$1,650,885** **\$1,296,074** **\$6,384,920** **\$1,427,587** **\$9,183,561** **\$131,826** **\$9,315,387**

Landfill **\$5,526,147**
\$14,841,534

Budget Total **\$15,691,534**
Diff **\$850,000**

Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

	SINKING FUND CONTRIBUTIONS ¹	PROJECTED CAPITAL OUTLAYS ²
	2024	2025
Residential	\$1,102,000	\$220,000
Commercial	\$696,580	\$1,013,450
Roll Off	\$376,433	\$716,000
Subtotal	\$2,175,013	\$1,949,450
Fleet	\$135,384	\$405,000
Office	\$6,500	\$50,000
Subtotal	\$141,884	\$455,000
TOTAL	\$2,316,897	\$2,404,450

Notes:

1. Sinking Fund Contributions are payments to provide funds for equipment replacement.
2. Capital Outlays are planned capital expenses that are not provided for in the sinking fund.
These outlays were not included in the Collection Proforma at this time.

Proforma – Solid Waste Collection with Bi-Weekly Residential Recycling and Yard Waste Services

RESIDENTIAL ¹			
	Annual Tons	\$/Ton	Costs
Refuse	29,593	\$47.10	\$1,393,830
Recycling	1,957	\$160.00	\$313,120
Yard Waste	1,583	\$47.10	\$74,559
Bulky Waste	411.92	\$47.10	\$19,401.432
TOTAL	33,545	\$53.69	\$1,800,911
COMMERCIAL ¹			
	Annual Tons	\$/Ton	Costs
Refuse	21,340	\$47.10	\$1,005,114
Recycling	1,330	\$20.00	\$26,600
Yard Waste		\$47.10	\$0
Bulky Waste		\$47.10	\$0
TOTAL	22,670	\$45.51	\$1,031,714
ROLL-OFF ¹			
	Annual	\$/Ton	Costs
Refuse	21,668	\$47.10	\$1,020,563
Recycling			\$0
Other			\$0
TOTAL	21,668	\$47.10	\$1,020,563
GRAND TOTAL	77,883	\$49.47	\$3,853,188
COMMODITY REVENUE ²			
	Annual Tons	\$/Ton	Costs
Residential	1,957	\$140.38	\$274,724
Commercial	1,330	\$103.78	\$138,027
TOTAL	3,287	\$125.57	\$412,751

Notes:

1. Landfill Tipping Fee rate includes LFG Credit.
2. Commodity revenue projected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

Attachment C: Proforma – Basic MSW Service without Recycling or Yard Waste Collection

Proforma – Basic MSW Service without Recycling or Yard Waste Collection

	RESIDENTIAL						COMMERCIAL						RESI & COMM TOTAL	ROLLOFF		GRAND TOTAL
	MSW	RECY	Yard Waste	Bulky Waste / Bin Exchg	TOTAL	Monthly \$/HH	MSW	RECY	Green Waste	Bulky Waste / Bin Exchg	TOTAL	\$/CY		MSW	\$/Unit	
	805,566			201,391	1,006,957	\$2.83	598,438	74,805		74,805	748,048	\$1.18	1,755,005	572,181	\$84.05	2,327,187
	515,137	-	-	128,784	643,921	\$1.81	320,000	40,000	-	40,000	400,000	\$0.63	1,043,921	325,000	\$47.74	1,368,921
	331,728	-	-	82,932	414,660	\$1.17	169,866	21,233	-	21,233	212,332	\$0.33	626,992	327,450	\$48.10	954,442
	321,208	-	-	80,302	401,510	\$1.13	238,618	29,827	-	29,827	298,273	\$0.47	699,783	228,149	\$33.51	927,932
	1,973,638	-	-	493,410	2,467,048	\$6.95	1,326,922	165,865	-	165,865	1,658,653	\$2.61	4,125,701	1,452,780	\$213.39	5,578,481
	1,560,564	-	-	19,401	1,579,966	\$4.45	1,005,114	-		-	1,005,114	\$1.58	2,585,080	1,020,563	\$149.91	3,605,643
	-	-	-	-	-	\$0.00	-	26,600		-	26,600	\$0.04	26,600	-	\$0.00	26,600
	-	-	-	-	-	\$0.00	-	-	-	-	-	\$0.00	-	-	\$0.00	-
	1,560,564	-	-	19,401	1,579,966	\$4.45	1,005,114	26,600	-	-	1,031,714	\$1.62	2,611,680	1,020,563	\$149.91	3,632,243
	298,817	-	-	74,704	373,522	\$1.05	221,985	27,748	-	27,748	277,482	\$0.44	651,003	212,245	\$31.18	863,249
	753,823	-	-	188,456	942,279	\$2.65	559,999	70,000	-	70,000	699,999	\$1.10	1,642,278	535,429	\$78.65	2,177,707
	45,632	-	-	11,408	57,040	\$0.16	33,899	4,237	-	4,237	42,374	\$0.07	99,414	32,412	\$4.76	131,826
	-	-	-	-	-	\$0.00	264,000	33,000	-	33,000	330,000	\$0.52	330,000		\$0.00	330,000
	1,098,272	-	-	274,568	1,372,840	\$3.86	1,079,884	134,985	-	134,985	1,349,855	\$2.12	2,722,695	780,086	\$114.58	3,502,781
d) ¹²	881,600	-	-	220,400	1,102,000	\$3.10	557,264	69,658	-	69,658	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013
	49,114	-	-	12,278	61,392	\$0.17	36,486	4,561	-	4,561	45,607	\$0.07	106,999	34,885	\$5.12	141,884
	930,714	-	-	232,678	1,163,392	\$3.28	593,750	74,219	-	74,219	742,187	\$1.17	1,905,579	411,318	\$60.42	2,316,897
	5,563,189	-	-	1,020,058	6,583,246	\$18.53	4,005,670	401,669	-	375,069	4,782,409	\$7.52	11,365,655	3,664,747	\$538.30	15,030,402

103,147	-	-	25,787	128,933	\$0.36	-	-	-	-	-	\$0.00	128,933	(5,522)	-\$0.81	123,411
212,879	-	-	53,220	266,098	\$0.75	149,997	18,750	-	18,750	187,496	\$0.29	453,595	143,678	\$21.10	597,272
					\$0.00		138,027		-	-	\$0.00	-	116484.5872	#DIV/0!	116,485
316,025	-	-	79,006	395,032	\$1.11	149,997	156,777	-	18,750	325,523	\$0.51	720,555	254,640	\$37.40	837,168
5,247,163	-	-	941,051	6,188,214	\$17.42	3,855,673	244,892	-	356,320	4,456,885	\$7.01	10,645,100	3,410,107	\$500.90	14,055,206

Units	29,600
Price Per Unit	\$17.42

Cubic Yards	635,856
\$/Cubic Yard	\$7.01

Loads	6,808
Per Load	\$500.90
Haul	\$388.39
Disposal	\$149.91
Avg Ton/Load	3.18

status quo with the exception that residential recycling collection has been eliminated. The eight rear loader routes were reduced from 8 to four full time routes.

from 2024 Revised Budget for each sector (residential, commercial, roll-off) and allocated by msw, recycling, and yard waste based on Total Drivers Wages & Benefits). Does not include wages & benefits.

was reduced to 85% of total.

Expense taken from 2024 Revised Budget. Does not include wages & benefits.

Expense taken from 2024 Revised Budget including wages & benefits. Landfill Operations assumed 35% of total G&A.

calculated by SCS Engineers and includes LFG. The rate includes 60% of the costs to provide Cleanup and Demolition services.

on charges by Marck for processing recyclables and OCC containers #11.

ected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

ing fee rate equal to disposal tipping fee.

vised Budget and allocated for each sector based on Total Drivers Wages & Benefits. Landfill operations assumed 35% of total G&A

y & Administration Services, Human Services, and Non-Departmental budget.

Expense taken from 2024 Revised Budget. Processing expense and commodity revenue reported under Disposal/Processing expense.

ctor carries 40% of the costs to provide for Cleanup and Demolition services.

utions from the 2024 Revised Budget, do not include capital outlays not already included in the Sinking Fund.

Proforma – Basic MSW Service without Recycling or Yard Waste Collection

Revenue

	Resi	Com	Rolloff	Subtotal	Landfill	Total
REVENUE						
Fees & Taxes						
Res. State Sales & Use Tax	\$39,203.54			\$39,203.54		\$39,203.54
Penalties and Late Fees	\$89,729.71			\$89,729.71		\$89,729.71
Collections Surcharge			-\$4,500.93	-\$4,500.93		-\$4,500.93
State Sales & Use Tax			-\$1,020.88	-\$1,020.88		-\$1,020.88
	\$128,933.25	\$0.00	-\$5,521.81	\$123,411.44		\$123,411.44
Ancillary Activities						
Local Grants Revenue	\$8,000.00			\$8,000.00		\$8,000.00
Misc Rentals				\$0.00	\$2,000.00	\$2,000.00
Interest Earned - Distributed				\$0.00	\$490,788.51	\$490,788.51
Sales of Parts or Tires				\$0.00	\$355,184.82	\$355,184.82
Sale of Unleaded Fuel	\$8,842.86	\$6,423.91	\$4,922.62	\$20,189.39		\$20,189.39
Sale of Diesel Fuel	\$313,051.70	\$227,416.86	\$174,268.94	\$714,737.49		\$714,737.49
Over & Short	-\$63,796.06	-\$46,344.74	-\$35,513.85	-\$145,654.65		-\$145,654.65
Purchasing Card Rebate					\$1,861.56	\$1,861.56
Insurance Proceeds					\$82,591.14	\$82,591.14
Sale of Surplus Property					\$2,951.56	\$2,951.56
Misc - Unanticipated					\$5,492.27	\$5,492.27
Glass Pilot Revenue					\$2,371.35	\$2,371.35
Total Ancillary Revenue	\$266,098.50	\$187,496.03	\$143,677.71	\$597,272.23	\$943,241.21	\$1,540,513.44
Commodity Sales						
Recycled Products (adjusted)	\$243,120.35			\$243,120.35		\$243,120.35
Sale of Scrap Metal				\$0.00	\$151,943.59	\$151,943.59
Total Commodity Sales	\$243,120.35	\$0.00	\$0.00	\$243,120.35	\$151,943.59	\$395,063.94
	\$638,152.10	\$187,496.03	\$138,155.90	\$963,804.02	\$1,095,184.80	\$2,058,988.82
Landfill						
Landfill Finance Charges					\$134,519.25	\$134,519.25
Landfill State Sales & Use Tax					\$1,305.60	\$1,305.60
Sale of Landfill Gas - Methane					\$986,636.70	\$986,636.70
Landfill Total	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,461.55	\$1,122,461.55
	\$638,152.10	\$187,496.03	\$138,155.90	\$2,891,412.07	\$2,217,646.35	\$7,299,428.02

Proforma – Basic MSW Service without Recycling or Yard Waste Collection

Operations Direct Labor

	Weekly Hours				Annual Route Hours						Annual Wages		
	Regular Hours	OT Hours	Total Weekly Hours	# of Routes	Total Regular Hours	Total OT Hours	TOTAL HOURS	Base Rate	Fully Burdened Rate 2	OT Base Rate	Fully Burdened Wages	OT Wages	Total Compensation
RESIDENTIAL 1													
Resi MSW SL	40.0	1.5	41.5	8.0	16,640.0	637.3	17,277.3	\$20.44	\$31.10	\$30.66	\$517,504	\$19,540	\$537,044
Resi MSW RL	40.0	1.5	41.5	2.0	4,160.0	159.3	4,319.3	\$20.44	\$31.10	\$30.66	\$129,376	\$4,885	\$134,261
Resi Helpers	40.0	1.5	41.5	2.0	4,160.0	159.3	4,319.3	\$20.44	\$31.10	\$30.66	\$129,376	\$4,885	\$134,261
Total MSW			12.0		24,960.0	956.0	25,916.0				\$776,256	\$29,310	\$805,566
Resi Rover	40.0	1.5	41.5	3.0	6,240.0	239.0	6,479.0	\$20.44	\$31.10	\$30.66	\$194,064	\$7,327	\$201,391
TOTAL RESIDENTIAL			15.0		31,200.0	1,195.0	32,395.0				\$970,320	\$36,637	\$1,006,957
COMMERCIAL					\$38.15	\$83.94							
Com MSW FL	40.0	3.5	43.5	4.0	8,320.0	728.0	9,048.0	\$21.76	\$33.11	\$32.64	\$275,457	\$23,762	\$299,219
Com MSW RL	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Com Helpers	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Total MSW			8.0		16,640.0	1,456.0	18,096.0				\$550,914	\$47,524	\$598,438
Com RECY RL	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Container Delivery	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Total Commercial			10.0		20,800.0	1,820.0	22,620.0				\$688,643	\$59,405	\$748,048
ROLL-OFF					\$21.76								
Roll-Off Driver	40.0	-	40.0	10.0	20,800.0	-	20,800.0	\$18.08	\$27.51	\$27.12	\$572,181	\$0	\$572,181
GRAND TOTAL			35.0		72,859.9	3,098.9	75,815.0				\$2,231,144	\$96,042	\$2,327,187

Notes:

1. Rear Loaders (RL) pick up MSW and Recycling routes.
2. Base Rate adjusted by Labor Burden rate in "Assumptions" Tab.

Proforma – Basic MSW Service without Recycling or Yard Waste Collection

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Salaries -Regular	\$457,900	\$1,190,400	\$452,700	\$376,000	\$2,019,100	\$543,500	\$3,020,500	\$41,100	\$3,061,600
Sick pay	\$11,500	\$37,700	\$16,700	\$7,300	\$61,700	\$11,800	\$85,000	\$700	\$85,700
Vacation	\$31,900	\$68,200	\$32,700	\$11,000	\$111,900	\$27,400	\$171,200	\$1,100	\$172,300
Time off	\$900	\$3,300	\$2,200	\$500	\$6,000	\$2,300	\$9,200		\$9,200
Standby/Callout	\$0	\$0	\$2,800	\$0	\$2,800	\$1,200	\$4,000		\$4,000
Overtime	\$8,700	\$100,300	\$48,500	\$29,400	\$178,200	\$37,300	\$224,200		\$224,200
Premium	\$19,300	\$3,300		\$1,100	\$4,400	\$3,000	\$20,700	\$3,200	\$29,900
Longevity	\$422	\$2,995	\$942	\$301	\$4,238	\$974	\$5,634		\$5,634
Holiday Pay	\$23,900	\$82,000	\$26,200	\$19,900	\$128,100	\$30,600	\$182,600	\$2,600	\$185,200
	\$554,522	\$1,488,195	\$582,742	\$445,501	\$2,516,438	\$658,074	\$3,729,034	\$48,700	\$3,777,734
Retirement	\$32,300	\$88,500	\$34,900	\$27,800	\$151,200	\$37,300	\$220,800	\$3,000	\$223,800
SSN	\$29,600	\$85,000	\$34,000	\$26,000	\$145,000	\$36,200	\$210,800	\$2,800	\$213,600
Medicare	\$7,000	\$19,900	\$8,000	\$6,100	\$34,000	\$8,500	\$49,500	\$700	\$50,200
Health Ins	\$36,600	\$148,800	\$43,700	\$59,200	\$251,700	\$67,100	\$355,400	\$13,700	\$369,100
Dental Ins	\$2,200	\$12,200	\$2,700	\$4,300	\$19,200	\$4,700	\$26,100	\$600	\$26,700
Vision Ins	\$500	\$2,000	\$700	\$800	\$3,500	\$800	\$4,800	\$100	\$4,900
LT Disability	\$2,100	\$5,800	\$2,300	\$1,800	\$9,900	\$2,500	\$14,500	\$200	\$14,700
Life Ins	\$600	\$2,100	\$800	\$700	\$3,600	\$900	\$5,100	\$100	\$5,200
Car Allowance	\$7,200			\$0	\$0		\$7,200		\$7,200
WC Ins	\$19,643	\$60,252	\$21,311	\$19,523	\$101,086	\$28,425	\$149,154	\$1,876	\$151,030
Medical Screening	\$1,200	\$5,000	\$3,000	\$2,500	\$10,500	\$1,200	\$12,900	\$500	\$13,400
	\$138,943	\$429,552	\$151,411	\$148,723	\$729,686	\$187,625	\$1,056,254	\$23,576	\$1,079,830
	\$693,465	\$1,917,747	\$734,153	\$594,224	\$3,246,124	\$845,699	\$4,785,288	\$72,276	\$4,857,564

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Maintenance Equipment	\$51,900	\$477,554	\$220,000	\$160,000	\$857,554	\$70,000	\$979,454		\$979,454
Fuel and Lubricant	\$5,000	\$280,000	\$180,000	\$165,000	\$625,000	\$18,000	\$648,000	\$1,000	\$649,000
Vehicle O&M		\$757,554	\$400,000	\$325,000	\$1,482,554	\$88,000	\$1,627,454		\$1,628,454
Small Equip	\$6,000	\$3,000	\$2,500	\$2,500	\$9,000	\$27,500	\$41,500		\$41,500
Uniform/Clothing	\$2,000	\$37,000	\$14,400	\$12,000	\$63,400	\$22,000	\$87,400	\$300	\$87,700
Communications	\$16,900	\$128,000	\$64,000	\$80,000	\$270,000	\$5,100	\$292,000	\$1,500	\$293,500
Software Licensing Fees	\$6,000	\$111,360	\$70,000	\$80,000	\$181,360	\$5,000	\$192,360	\$1,200	\$193,560
Rental/Op Lease Equip	\$5,000	\$800			\$800	\$5,000	\$10,800		\$10,800
Custodial Equip/Supplies	\$3,500	\$0			\$0	\$49,000	\$52,500		\$52,500
Materials		\$10,000	\$3,000	\$2,000	\$15,000	\$7,000	\$22,000	\$12,000	\$34,000
Containers				\$205,000					
Utilities					\$0	\$180,000	\$180,000		\$180,000
Other Direct Expenses		\$288,360	\$153,900	\$301,500	\$538,560		\$878,560		\$893,560
PC Purchase	\$3,000		\$2,193		\$2,193	\$0	\$5,193	\$0	\$5,193
PC Replacements	\$2,500				\$0		\$2,500	\$2,200	\$4,700
Office Supplies	\$7,200				\$0		\$7,200		\$7,200
Advertising & Printing	\$10,000				\$0	\$0	\$10,000	\$15,000	\$25,000
Postage or Freight	\$1,800				\$0	\$0	\$1,800	\$20,000	\$21,800
Air Travel	\$6,500	\$3,500	\$3,000		\$6,500	\$0	\$13,000	\$900	\$13,900
Lodging	\$9,500	\$4,000	\$1,500		\$5,500	\$0	\$15,000	\$1,200	\$16,200
Other Travel	\$4,000	\$1,500	\$750		\$2,250	\$0	\$6,250	\$1,000	\$7,250
Conferences & Seminars	\$7,200	\$4,000	\$2,000		\$6,000	\$0	\$13,200	\$3,000	\$16,200
Training Materials	\$4,000	\$0	\$281		\$281	\$0	\$4,281		\$4,281
Dues & Subs	\$2,500	\$2,000	\$3,500		\$5,500	\$8,910	\$16,910	\$250	\$17,160
Education Reimbursement	\$6,000	\$6,000			\$6,000	\$0	\$12,000		\$12,000
Computer/Software Maint	\$52,000	\$0	\$0		\$0	\$2,500	\$54,500		\$54,500
Claims Judgments		\$4,000	\$3,000	\$1,500	\$8,500		\$8,500		\$8,500
Taxes Licenses Permits	\$4,690	\$1,500	\$1,000	\$1,350	\$3,850	\$600	\$9,140		\$9,140
Maintenance Buildings	\$0				\$0	\$165,000	\$165,000		\$165,000
Property Insurance	\$2,920	\$100,000	\$41,208	\$23,100	\$164,308	\$16,278	\$183,506		\$183,506
Admin Expenses		\$126,500	\$58,432	\$25,950	\$210,882		\$527,980		\$571,530
	\$414,500	\$1,172,214	\$612,332	\$652,450	\$2,231,996	\$581,888	\$3,448,494	\$59,550	\$3,508,044

Total	\$1,328,075	\$3,089,961	\$1,346,485	\$1,246,674	\$5,683,120	\$1,427,587	\$8,438,782	\$131,826	\$8,570,608
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Capital Outlays	\$42,979	\$348,000	\$304,400	\$49,400	\$701,800	\$0	\$744,779		\$744,779
	\$1,371,054	\$3,437,961	\$1,650,885	\$1,296,074	\$6,384,920	\$1,427,587	\$9,183,561	\$131,826	\$9,315,387

Landfill									\$5,526,147
									\$14,841,534

Budget Total									\$15,681,534
Diff									\$850,000

Proforma – Basic MSW Service without Recycling or Yard Waste Collection

COMMERCIAL ¹			
	Annual Tons	\$/Ton	Costs
Refuse	21,340	\$47.10	\$1,005,114
Recycling	1,330	\$20.00	\$26,600
Yard Waste		\$47.10	\$0
Bulky Waste		\$47.10	\$0
TOTAL	22,670	\$45.51	\$1,031,714
ROLL-OFF ¹			
	Annual	\$/Ton	Costs
Refuse	21,668	\$47.10	\$1,020,563
Recycling			\$0
Other			\$0
TOTAL	21,668	\$47.10	\$1,020,563
GRAND TOTAL	77,883	\$46.64	\$3,632,243
COMMODITY REVENUE ²			
	Annual Tons	\$/Ton	Costs
Residential	-	\$140.38	\$0
Commercial	1,330	\$103.78	\$138,027
TOTAL	1,330	\$103.78	\$138,027

Notes:

1. Landfill Tipping Fee rate provided by SCS Engineers and includes LFG. Also, includes 40% of costs to provide Cleanup and Demolition services.
2. Commodity revenue projected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

Collection Proforma-Trash Only

	SINKING FUND CONTRIBUTIONS ¹	PROJECTED CAPITAL OUTLAYS ²
	2024	2025
Residential	\$1,102,000	\$220,000
Commercial	\$696,580	\$1,013,450
Roll Off	\$376,433	\$716,000
Subtotal	\$2,175,013	\$1,949,450
Fleet	\$135,384	\$405,000
Office	\$6,500	\$50,000
Subtotal	\$141,884	\$455,000
TOTAL	\$2,316,897	\$2,404,450

Notes:

1. Sinking Fund Contributions are payments to provide funds for equipment replacement.
2. Capital Outlays are planned capital expenses that are not provided for in the sinking fund.
These outlays were not included in the Collection Proforma at this time.

Attachment D: Proforma – Universal MSW Service

Proforma - Universal MSW Service

RESIDENTIAL							COMMERCIAL							ROLLOFF		
MSW	RECY	Yard Waste	Bulky Waste / Bin Exchg	TOTAL	Monthly \$/HH	MSW	RECY	Green Waste	Bulky Waste / Bin Exchg	TOTAL	\$/CY	RESI & COMM TOTAL	MSW	\$/Unit	GRAND TOTAL	
469,913	671,305	402,783	201,391	1,745,393	\$4.91	598,438	74,805	-	74,805	748,048	\$1.18	2,493,441	572,181	\$84.05	3,065,622	
203,957	291,367	174,820	87,410	757,554	\$2.13	320,000	40,000	-	40,000	400,000	\$0.63	1,157,554	325,000	\$47.74	1,482,554	
111,639	159,485	95,691	47,845	414,660	\$1.17	169,866	21,233	-	21,233	212,332	\$0.33	626,992	327,450	\$48.10	954,442	
142,238	203,197	121,918	60,959	528,312	\$1.49	181,141	22,643	-	22,643	226,426	\$0.36	754,738	173,193	\$25.44	927,932	
927,747	1,325,353	795,212	397,606	3,445,919	\$9.70	1,269,445	158,681	-	158,681	1,586,806	\$2.50	5,032,725	1,397,825	\$205.32	6,430,550	
1,170,423	-	-	19,401	1,189,825	\$3.35	1,005,114	-	-	-	1,005,114	\$1.58	2,194,939	1,020,563	\$149.91	3,215,501	
-	795,192	-	-	795,192	\$2.24	-	26,600	-	-	26,600	\$0.04	821,792	-	\$0.00	821,792	
-	-	156,056	-	156,056	\$0.44	-	-	-	-	-	\$0.00	156,056	-	\$0.00	156,056	
1,170,423	795,192	156,056	19,401	2,141,073	\$6.03	1,005,114	26,600	-	-	1,031,714	\$1.62	3,172,787	1,020,563	\$149.91	4,193,350	
132,323	189,033	113,420	56,710	491,485	\$1.38	168,514	21,064	-	21,064	210,643	\$0.33	702,128	161,121	\$23.67	863,249	
333,809	476,871	286,122	143,061	1,239,864	\$3.49	425,109	53,139	-	53,139	531,386	\$0.84	1,771,250	406,457	\$59.70	2,177,707	
20,207	28,867	17,320	8,660	75,054	\$0.21	25,734	3,217	-	3,217	32,167	\$0.05	107,221	24,605	\$3.61	131,826	
-	-	-	-	-	\$0.00	264,000	33,000	-	33,000	330,000	\$0.52	330,000	-	\$0.00	330,000	
486,339	694,771	416,862	208,431	1,806,403	\$5.09	883,357	110,420	-	110,420	1,104,196	\$1.74	2,910,599	592,182	\$86.98	3,502,781	
296,692	423,846	254,308	127,154	1,102,000	\$3.10	557,264	69,658	-	69,658	696,580	\$1.10	1,798,580	376,433	\$55.29	2,175,013	
21,749	31,070	18,642	9,321	80,781	\$0.23	27,697	3,462	-	3,462	34,621	\$0.05	115,402	26,482	\$3.89	141,884	
118,400	118,400	118,400	-	355,200	\$1.00	-	-	-	-	-	-	-	-	-	-	
189,286	189,286	189,286	-	567,857	\$1.60	-	-	-	-	-	-	-	-	-	-	
626,126	762,601	580,635	136,475	2,105,837	\$5.93	584,961	73,120	-	73,120	731,201	\$1.15	2,837,039	402,915	\$59.18	2,316,897	
3,210,637	3,577,917	1,948,766	761,913	9,499,233	\$26.74	3,742,877	368,820	-	342,220	4,453,917	\$7.00	13,953,150	3,413,484	\$501.39	16,443,578	

34,713	49,590	29,754	14,877	128,933	\$0.36	-	-	-	-	-	\$0.00	128,933	(5,522)	-\$0.81	123,411
93,804	134,006	80,403	40,202	348,415	\$0.98	127,689	15,961	-	15,961	159,611	\$0.25	508,025	122,326	\$17.97	630,351
	697,682			697,682	\$1.96		138,027			138,027	\$0.22	835,709	0	\$0.00	835,709
128,517	881,277	110,157	55,079	1,175,029	\$3.31	127,689	153,988	-	15,961	297,638	\$0.47	1,472,667	116,804	\$17.16	1,589,471
3,082,120	2,696,640	1,838,609	706,835	8,324,203	\$23.44	3,615,188	214,832	-	326,259	4,156,279	\$6.54	12,480,483	3,296,681	\$484.24	15,777,163

Units	29,600
Price Per Unit	\$23.44

Cubic Yards	635,856
\$/Cubic Yard	\$6.54

Loads	6,808
Per Load	\$484.24
Haul	\$351.49
Disposal	\$149.91
Avg Ton/Load	3.18

from 2024 Revised Budget for each sector (residential, commercial, roll-off) and allocated by msw, recycling, and yard waste based on Total Drivers Wages & Benefits). Does not include wages & benefits.

Expense taken from 2024 Revised Budget. Does not include wages & benefits.

Expense taken from 2024 Revised Budget including wages & benefits. Landfill Operations assumed 35% of total G&A.

ulated by SCS Engineers and includes LFG. The rate includes 60% of the costs to provide Cleanup and Demolition services.

n charges by Marck for processing recyclables and OCC containers #11.

ed using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

g fee rate equal to disposal tipping fee.

ed Budget and allocated for each sector based on Total Drivers Wages & Benefits. Landfill operations assumed 35% of total G&A

A Administration Services, Human Services, and Non-Departmental budget.

taken from 2024 Revised Budget. Processing expense and commodity revenue reported under Disposal/Processing expense.

ries 40% of the costs to provide for Cleanup and Demolition services.

taken from the 2024 Revised Budget, do not include capital outlays not already included in the Sinking Fund.

d sinking fund for cart replacements.

cted using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

Proforma – Universal MSW Service

Revenue

	Resi	Com	Rolloff	Subtotal	Landfill	Total
REVENUE						
Fees & Taxes						
Res. State Sales & Use Tax	\$39,203.54			\$39,203.54		\$39,203.54
Penalties and Late Fees	\$89,729.71			\$89,729.71		\$89,729.71
Collections Surcharge State			-\$4,500.93	-\$4,500.93		-\$4,500.93
Sales & Use Tax			-\$1,020.88	-\$1,020.88		-\$1,020.88
	\$128,933.25	\$0.00	-\$5,521.81	\$123,411.44		\$123,411.44
Ancillary Activities						
Local Grants Revenue	\$8,000.00			\$8,000.00		\$8,000.00
Misc Rentals				\$0.00	\$2,000.00	\$2,000.00
Interest Earned - Distributed				\$0.00	\$490,788.51	\$490,788.51
Sales of Parts or Tires				\$0.00	\$355,184.82	\$355,184.82
Sale of Unleaded Fuel	\$11,663.14	\$5,468.51	\$4,191.07	\$21,322.72		\$21,322.72
Sale of Diesel Fuel	\$412,894.19	\$193,594.23	\$148,370.70	\$754,859.12		\$754,859.12
Over & Short	-\$84,142.72	-\$39,452.11	-\$30,236.11	-\$153,830.94		-\$153,830.94
Purchasing Card Rebate					\$1,861.56	\$1,861.56
Insurance Proceeds					\$82,591.14	\$82,591.14
Sale of Surplus Property Misc					\$2,951.56	\$2,951.56
- Unanticipated					\$5,492.27	\$5,492.27
Glass Pilot Revenue					\$2,371.35	\$2,371.35
Total Ancillary Revenue	\$348,414.60	\$159,610.63	\$122,325.66	\$630,350.89	\$943,241.21	\$1,573,592.10
Commodity Sales Recycled						
Products (adjusted) Sale of	\$243,120.35			\$243,120.35		\$243,120.35
Scrap Metal				\$0.00	\$151,943.59	\$151,943.59
Total Commodity Sales	\$243,120.35	\$0.00	\$0.00	\$243,120.35	\$151,943.59	\$395,063.94
	\$720,468.21	\$159,610.63	\$116,803.85	\$996,882.69	\$1,095,184.80	\$2,092,067.49
Landfill						
Landfill Finance Charges					\$134,519.25	\$134,519.25
Landfill State Sales & Use Tax					\$1,305.60	\$1,305.60
Sale of Landfill Gas - Methane					\$986,636.70	\$986,636.70
Landfill Total	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122,461.55	\$1,122,461.55
	\$720,468.21	\$159,610.63	\$116,803.85	\$2,990,648.06	\$2,217,646.35	\$7,398,664.01

Proforma – Universal MSW Service

Operations Direct Labor

	Weekly Hours				Annual Route Hours						Annual Wages		
	Regular Hours	OT Hours	Total Weekly Hours	# of Routes	Total Regular Hours	Total OT Hours	TOTAL HOURS	Base Rate	Fully Burdened Rate 2	OT Base Rate	Fully Burdened Wages	OT Wages	Total Compensation
RESIDENTIAL 1													
Resi MSW SL	40.0	1.5	41.5	7.0	14,560.0	557.6	15,117.6	\$20.44	\$31.10	\$30.66	\$452,816	\$17,097	\$469,913
Resi GW RL	40.0	1.5	41.5	5.0	10,400.0	398.3	10,798.3	\$20.44	\$31.10	\$30.66	\$323,440	\$12,212	\$335,652
Resi Helpers	40.0	1.5	41.5	5.0	10,400.0	398.3	10,798.3	\$20.44	\$31.10	\$30.66	\$323,440	\$12,212	\$335,652
Total Recy				10.0	20,800.0	796.6	21,596.6				\$646,880	\$24,425	\$671,305
Resi RECY RL	40.0	1.5	41.5	3.0	6,240.0	239.0	6,479.0	\$20.44	\$31.10	\$30.66	\$194,064	\$7,327	\$201,391
Resi Helpers	40.0	1.5	41.5	3.0	6,240.0	239.0	6,479.0	\$20.44	\$31.10	\$30.66	\$194,064	\$7,327	\$201,391
Total Yard				6.0	12,480.0	478.0	12,958.0				\$388,128	\$14,655	\$402,783
Resi Rover	40.0	1.5	41.5	3.0	6,240.0	239.0	6,479.0	\$20.44	\$31.10	\$30.66	\$194,064	\$7,327	\$201,391
TOTAL RESIDENTIAL				26.0	54,080.0	2,071.3	56,151.3				\$1,681,888	\$63,505	\$1,745,393
COMMERCIAL					\$22.01	\$48.42							
Com MSW FL	40.0	3.5	43.5	4.0	8,320.0	728.0	9,048.0	\$21.76	\$33.11	\$32.64	\$275,457	\$23,762	\$299,219
Com MSW RL	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Com Helpers	40.0	3.5	43.5	2.0	4,160.0	364.0	4,524.0	\$21.76	\$33.11	\$32.64	\$137,729	\$11,881	\$149,610
Total MSW				8.0	16,640.0	1,456.0	18,096.0				\$550,914	\$47,524	\$598,438
Com RECY RL	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Container Delivery	40.0	3.5	43.5	1.0	2,080.0	182.0	2,262.0	\$21.76	\$33.11	\$32.64	\$68,864	\$5,940	\$74,805
Total Commercial				10.0	20,800.0	1,820.0	22,620.0				\$688,643	\$59,405	\$748,048
ROLL-OFF					\$21.76								
Roll-Off Driver	40.0	-	40.0	10.0	20,800.0	-	20,800.0	\$18.08	\$27.51	\$27.12	\$572,181	\$0	\$572,181
GRAND TOTAL				46.0	95,723.8	3,939.7	99,571.3				\$2,942,712	\$122,910	\$3,065,622

Notes:

1. Rear Loaders (RL) pick up MSW and Recycling routes.
2. Base Rate adjusted by Labor Burden rate in "Assumptions" Tab.

Proforma - Universal MSW Services

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Salaries -Regular	\$457,900	\$1,190,400	\$452,700	\$376,000	\$2,019,100	\$543,500	\$3,020,500	\$41,100	\$3,061,600
Sick pay	\$11,500	\$37,700	\$16,700	\$7,300	\$61,700	\$11,800	\$85,000	\$700	\$85,700
Vacation	\$31,900	\$68,200	\$32,700	\$11,000	\$111,900	\$27,400	\$171,200	\$1,100	\$172,300
Time off	\$900	\$3,300	\$2,200	\$500	\$6,000	\$2,300	\$9,200		\$9,200
Standby/Callout	\$0	\$0	\$2,800	\$0	\$2,800	\$1,200	\$4,000		\$4,000
Overtime	\$8,700	\$100,300	\$48,500	\$29,400	\$178,200	\$37,300	\$224,200		\$224,200
Premium	\$19,300	\$3,300		\$1,100	\$4,400	\$3,000	\$26,700	\$3,200	\$29,900
Longevity	\$422	\$2,995	\$942	\$301	\$4,238	\$974	\$5,634		\$5,634
Holiday Pay	\$23,900	\$82,000	\$26,200	\$19,900	\$128,100	\$30,600	\$182,600	\$2,600	\$185,200
	\$554,522	\$1,488,195	\$582,742	\$445,501	\$2,516,438	\$658,074	\$3,729,034	\$48,700	\$3,777,734
Retirement	\$32,300	\$88,500	\$34,900	\$27,800	\$151,200	\$37,300	\$220,800	\$3,000	\$223,800
SSN	\$29,600	\$85,000	\$34,000	\$26,000	\$145,000	\$36,200	\$210,800	\$2,800	\$213,600
Medicare	\$7,000	\$19,900	\$8,000	\$6,100	\$34,000	\$8,500	\$49,500	\$700	\$50,200
Health Ins	\$36,600	\$148,800	\$43,700	\$59,200	\$251,700	\$67,100	\$355,400	\$13,700	\$369,100
Dental Ins	\$2,200	\$12,200	\$2,700	\$4,300	\$19,200	\$4,700	\$26,100	\$600	\$26,700
Vision Ins	\$500	\$2,000	\$700	\$800	\$3,500	\$800	\$4,800	\$100	\$4,900
LT Disability	\$2,100	\$5,800	\$2,300	\$1,800	\$9,900	\$2,500	\$14,500	\$200	\$14,700
Life Ins	\$600	\$2,100	\$800	\$700	\$3,600	\$900	\$5,100	\$100	\$5,200
Car Allowance	\$7,200				\$0	\$0	\$7,200		\$7,200
WC Ins	\$19,643	\$60,252	\$21,311	\$19,523	\$101,086	\$28,425	\$149,154	\$1,876	\$151,030
Medical Screening	\$1,200	\$5,000	\$3,000	\$2,500	\$10,500	\$1,200	\$12,900	\$500	\$13,400
	\$138,943	\$429,552	\$151,411	\$148,723	\$729,686	\$187,625	\$1,056,254	\$23,576	\$1,079,830
	\$693,465	\$1,917,747	\$734,153	\$594,224	\$3,246,124	\$845,699	\$4,785,288	\$72,276	\$4,857,564

	Admin	Residential	Commercial	Industrial	Total Collection Operations	Fleet Maint	Total	Waste Reduction	GRAND TOTAL
Maintenance Equipment	\$51,900	\$477,554	\$220,000	\$160,000	\$857,554	\$70,000	\$979,454		\$979,454
Fuel and Lubricant	\$5,000	\$280,000	\$180,000	\$165,000	\$625,000	\$18,000	\$648,000	\$1,000	\$649,000
Vehicle O&M		\$757,554	\$400,000	\$325,000	\$1,482,554	\$88,000	\$1,627,454		\$1,628,454
Small Equip	\$6,000	\$3,000	\$2,500	\$2,500	\$8,000	\$27,500	\$41,500		\$41,500
Uniform/Clothing	\$2,000	\$37,000	\$14,400	\$12,000	\$63,400	\$22,000	\$87,400	\$300	\$87,700
Communications	\$16,900	\$126,000	\$64,000	\$80,000	\$270,000	\$5,100	\$292,000	\$1,500	\$293,500
Software Licensing Fees	\$6,000	\$111,360	\$70,000		\$181,360	\$5,000	\$192,360	\$1,200	\$193,560
Rental/Op Lease Equip	\$5,000	\$800			\$800	\$5,000	\$10,800		\$10,800
Custodial Equip/Supplies	\$3,500	\$0			\$0	\$49,000	\$52,500		\$52,500
Materials		\$10,000	\$3,000	\$2,000	\$15,000	\$7,000	\$22,000	\$12,000	\$34,000
Containers				\$205,000					
Utilities					\$0	\$180,000	\$180,000		\$180,000
Other Direct Expenses		\$288,160	\$153,900	\$301,500	\$538,560		\$878,560		\$893,560
PC Purchase	\$3,000		\$2,193		\$2,193	\$0	\$5,193	\$0	\$5,193
PC Replacements	\$2,500				\$0		\$2,500	\$2,200	\$4,700
Office Supplies	\$7,200				\$0		\$7,200		\$7,200
Advertising & Printing	\$10,000				\$0	\$0	\$10,000	\$15,000	\$25,000
Postage or Freight	\$1,800				\$0	\$0	\$1,800	\$20,000	\$21,800
Air Travel	\$6,500	\$3,500	\$3,000		\$6,500	\$0	\$13,000	\$900	\$13,900
Lodging	\$9,500	\$4,000	\$1,500		\$5,500	\$0	\$15,000	\$1,200	\$16,200
Other Travel	\$4,000	\$1,500	\$750		\$2,250	\$0	\$6,250	\$1,000	\$7,250
Conferences & Seminars	\$7,200	\$4,000	\$2,000		\$6,000	\$0	\$13,200	\$3,000	\$16,200
Training Materials	\$4,000	\$0	\$281		\$281	\$0	\$4,281		\$4,281
Dues & Subs	\$2,500	\$2,000	\$3,500		\$5,500	\$8,910	\$16,910	\$250	\$17,160
Education Reimbursement	\$6,000	\$6,000			\$6,000	\$0	\$12,000		\$12,000
Computer/Software Maint	\$52,000	\$0	\$0		\$0	\$2,500	\$54,500		\$54,500
Claims Judgments		\$4,000	\$3,000	\$1,500	\$8,500		\$8,500		\$8,500
Taxes Licenses Permits	\$4,690	\$1,500	\$1,000	\$1,350	\$3,850	\$600	\$9,140		\$9,140
Maintenance Buildings	\$0				\$0	\$165,000	\$165,000		\$165,000
Property Insurance	\$2,920	\$100,000	\$41,208	\$23,100	\$164,308	\$16,278	\$183,506		\$183,506
Admin Expenses		\$126,500	\$58,432	\$25,950	\$210,882		\$527,980		\$571,530
		\$414,660	\$212,332	\$327,450	\$749,442				
Outside Services	\$414,500				\$0		\$414,500		\$414,500
	\$634,610	\$1,172,214	\$612,332	\$652,450	\$2,231,996	\$581,888	\$3,448,494	\$59,550	\$3,508,044
Total	\$1,328,075	\$3,089,961	\$1,346,485	\$1,246,674	\$5,683,120	\$1,427,587	\$8,438,782	\$131,826	\$8,570,608

Proforma – Universal MSW Service

Disposal Schedule

RESIDENTIAL ₁			
	Annual Tons	\$/Ton	Costs
Refuse	24,850	\$47.10	\$1,170,423
Recycling	4,970	\$160.00	\$795,192
Yard Waste	3,313	\$47.10	\$156,056
Bulky Waste	411.92	\$47.10	\$19,401.432
TOTAL	33,545	\$63.83	\$2,141,073
COMMERCIAL ₁			
	Annual Tons	\$/Ton	Costs
Refuse	21,340	\$47.10	\$1,005,114
Recycling	1,330	\$20.00	\$26,600
Yard Waste		\$47.10	\$0
Bulky Waste		\$47.10	\$0
TOTAL	22,670	\$45.51	\$1,031,714
ROLL-OFF ₁			
	Annual	\$/Ton	Costs
Refuse	21,668	\$47.10	\$1,020,563
Recycling			\$0
Other			\$0
TOTAL	21,668	\$47.10	\$1,020,563
GRAND TOTAL	77,883	\$53.84	\$4,193,350
COMMODITY REVENUE ₂			
	Annual Tons	\$/Ton	Costs
Residential	4,970	\$140.38	\$697,682
Commercial	1,330	\$103.78	\$138,027
TOTAL	6,300	\$132.65	\$835,709

Notes:

1. Landfill Tipping Fee rate provided by SCS Engineers and includes LFG. Also, includes 40% of costs to provide Cleanup and Demolition services.
2. Commodity revenue projected using average index value per ton of \$140.38/ton as computed in Sloan Vazquez McAfee Report dated May 2024.

Proforma – Universal MSW Service

CapEx

	SINKING FUND CONTRIBUTIONS ¹	PROJECTED CAPITAL OUTLAYS ² 2025
	2024	
Residential	\$1,102,000	\$220,000
Commercial	\$696,580	\$1,013,450
Roll Off	\$376,433	\$716,000
Subtotal	\$2,175,013	\$1,949,450
Fleet	\$135,384	\$405,000
Office	\$6,500	\$50,000
Subtotal	\$141,884	\$455,000
TOTAL	\$2,316,897	\$2,404,450

Notes:

1. Sinking Fund Contributions are payments to provide funds for equipment replacement.
2. Capital Outlays are planned capital expenses that are not provided for in the sinking fund.
These outlays were not included in the Collection Proforma at this time.

Proforma – Universal MSW Service

CapEx

	Equipment Procurement Costs				Equipment Replacement		Debt Service				
	Qty	Current Price	Factor 1	2026	Term	Expense	Interest Rate	Term	Annual Principal	Annual Interest	Annual Debt Service
CONTAINERS											
Carts Refuse	23,680.0	\$60	1.000	\$1,420,800	12.0	\$ 118,400	6.00%	10.0	\$ 106,947	\$ 82,339	\$ 189,286
Carts Recycling	23,680.0	\$60	1.000	\$1,420,800	12.0	\$ 118,400	6.00%	10.0	\$ 106,947	\$ 82,339	\$ 189,286
Carts Organics	23,680.0	\$60	1.000	\$1,420,800	12.0	\$ 118,400	6.00%	10.0	\$ 106,947	\$ 82,339	\$ 189,286
CAPEX				\$4,262,400		\$355,200			\$320,840	\$247,016	\$567,857
TOTAL CAPEX				\$4,262,400		\$355,200			\$320,840	\$247,016	\$567,857

Notes:

1. Current equipment price escalated by Equipment Procurement Escalator and Years until Year 1 in Assumptions Tab.

Attachment E: MRF Feasibility Study

Material Recovery Facility Feasibility Study

Fort Smith Residential Single Stream Recycling Processing System

One of many important solid waste management decisions that the City of Fort Smith faces is regarding the continuance and/or improvements of the current residential recycling collection program. As a subscription-only service, the current participation level is modest by comparison to other municipalities that have universal, citywide, two- or three-cart service. In the City of Fort Smith, only about 25%-30% of the City's households participate in the recycling collection program subscription service and the City collects about 2,000 tons per year of residential single stream recycling material. That means that the City's program collects, on average, less than eight (8) tons per day at a collection cost of over \$1,000 per ton.

It is apparent that important questions must be answered regarding the residential recycling program's current viability and long-term sustainability. Generally, three questions should be asked and answered, as follows:

Question 1	With consideration of current costs, should the City implement measures to reduce collection and processing costs, and increase residential participation in order to improve program efficiency?
Question 2	With consideration given to the limited citywide participation generated by the City's subscription-only approach, should the City consider moving to citywide, universal service where every household is provided with trash and recycling carts, thereby increasing the amount of recyclable material collected and lowering the per unit cost of collection.
Question 3	With consideration given to the very high cost of collection per ton, should the City suspend residential recycling service?

The processing of the collected recyclable materials is a significant factor in the overall cost of providing service. Since the program's inception, the City has outsourced the processing (sorting the recyclables into specific products such as cardboard, mixed paper, plastics, and metals) and sale of the recovered products to third party, independent companies. Internalizing the processing of recyclable materials by building and operating its own recycling processing enterprise, may be an area where the City can begin to make this environmental program more efficient and, thereby, less costly.

As a part of this strategic plan, an operating cost proforma for an entry-level recycling processing operation (Material Recovery Facility, or, "MRF") has been prepared using the following parameters:

1. Renting local warehouse space to host the MRF operation in lieu of a major capital investment to immediately develop a City-owned building and appurtenances.

2. Acquiring a small, fully integrated recycling processing system that may be expandable to meet the City's long-term maximum needs.
3. Investing approximately \$3M in recycling equipment/technology and rolling stock to service the MRF operation.
4. Providing potential employment opportunity for City employees that may be displaced as the result of improving efficiencies in all of the City's collection programs.
5. Reducing operational costs by keeping Fort Smith recyclables close to home and avoiding the major transportation costs associated with transporting raw materials and finished goods to and from the MRF.

		1	2	3	4	5	6	7	8	9	10
		1/1/27	1/31/28	1/31/29	1/31/30	1/31/31	1/31/32	1/31/33	1/31/34	1/31/35	1/31/36
	\$/Ton										
Operations Expense	Year 1	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Direct Labor ¹	\$69.88	\$458,110	\$471,853	\$486,008	\$500,589	\$515,606	\$531,075	\$547,007	\$563,417	\$580,320	\$597,729
Equip Maint & Ops ²	\$47.02	\$308,265	\$314,430	\$320,719	\$327,133	\$333,676	\$340,350	\$347,157	\$354,100	\$361,182	\$368,405
Other Operational Costs ³	\$16.07	\$105,370	\$107,477	\$109,627	\$111,819	\$114,056	\$116,337	\$118,664	\$121,037	\$123,458	\$125,927
Subtotal Operations Expense	\$132.97	\$871,745	\$893,761	\$916,354	\$939,541	\$963,338	\$987,761	\$1,012,827	\$1,038,554	\$1,064,959	\$1,092,061
Material Handling											
Landfill	\$7.24	\$47,467	\$48,891	\$50,358	\$51,868	\$53,424	\$55,027	\$56,678	\$58,378	\$60,130	\$61,933
Discard Commodity	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Disposal	\$7.24	\$47,467	\$48,891	\$50,358	\$51,868	\$53,424	\$55,027	\$56,678	\$58,378	\$60,130	\$61,933
Recycling (Landfill Avoidance)	-\$12.64	-\$82,836	-\$85,321	-\$87,880	-\$90,517	-\$93,232	-\$96,029	-\$98,910	-\$101,877	-\$104,934	-\$108,082
Transportation Avoidance	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Avoidance	-\$12.64	-\$82,836	-\$85,321	-\$87,880	-\$90,517	-\$93,232	-\$96,029	-\$98,910	-\$101,877	-\$104,934	-\$108,082
Subtotal Material Handling	-\$5.39	-\$35,369	-\$36,430	-\$37,523	-\$38,648	-\$39,808	-\$41,002	-\$42,232	-\$43,499	-\$44,804	-\$46,148
G&A Expense											
Administrative Costs ⁴	\$0.94	\$6,181	\$6,366	\$6,557	\$6,754	\$6,957	\$7,165	\$7,380	\$7,602	\$7,830	\$8,065
Administrative Allocation	\$0.00										
Subtotal G&A Expense	\$0.94	\$6,181	\$6,366	\$6,557	\$6,754	\$6,957	\$7,165	\$7,380	\$7,602	\$7,830	\$8,065
Capital Expense											
Debt Service	\$30.74	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557	\$201,557
Equipment Replacement	\$43.20	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236	\$283,236
Subtotal Capital Expense	\$73.95	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793	\$484,793
Total Expense	\$202.46	\$1,327,350	\$1,348,490	\$1,370,182	\$1,392,440	\$1,415,280	\$1,438,717	\$1,462,768	\$1,487,449	\$1,512,777	\$1,538,771
TPY		6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556	6,556
Cost per Ton		\$202.46	\$205.69	\$209.00	\$212.39	\$215.88	\$219.45	\$223.12	\$226.88	\$230.75	\$234.71
Revenue											
Commodity Sales	\$92.07	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616	\$603,616
Average Rev/Ton		\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07	\$92.07
Surplus/Deficit		\$ (723,734)	\$ (744,874)	\$ (766,566)	\$ (788,824)	\$ (811,664)	\$ (835,101)	\$ (859,152)	\$ (883,833)	\$ (909,161)	\$ (935,155)
Net OOP Ops Cost/ton		\$ 110.39									

Notes:

1. Wages adjusted annually by Wages Escalator Factor in "Assumptions" Tab.
2. Equipment maintenance adjusted annually by Equipment Escalator Factor in "Assumptions" Tab.
3. Other Operational Costs adjusted annually by Other Expense Escalator Factor in "Assumptions" Tab.
4. Administrative Costs adjusted annually by CPI Escalator Factor in "Assumptions" Tab.

ASSUMPTIONS

Category		Notes
CPI	3.00%	Consumer Price Index*
Wages Escalator Factor	3.00%	Annual rate at which wages are escalated.
Other Expenses Escalator Factor	2.00%	Annual rate at which other expenses are escalated.
Equipment Maintenance Escalator Factor	2.00%	Annual rate at which maintenance expenses are escalated.
Labor Burden	35.00%	Percentage burden on wages for fringe benefits.
Electricity (KWH)	\$0.24	
Equipment Procurement Escalator Factor	3.00%	Annual rate at which equipment prices are escalated.
Tonnage Growth Rate	0.00%	Annual tonnage growth rate.
Gate Fee Escalation Factor	2.00%	Annual rate at which landfill Gate fees are escalated.
Landfill Disposal Gate Fee	\$47.10	Current Landfill Gate Fee.
Transport Cost per Load	\$0.00	Current Transport Cost per Load.
Transport Avg Tons per Load - MRF	25.00	Transport average tons per load.
Administrative Allocation	7.00%	Not used.
Cost of Capital	5.00%	Annual percentage interest rate for capital funding.
Years to Year 1	1.50	Years from present time to project Year 1.
City Allocation	1.00	

*Garbage and trash collection in U.S. city average, all urban consumers, not seasonally adjusted

Series Title	Garbage and trash collection in U.S. city average, all urban consumers, not seasonally adjusted
Series ID	CUUR0000SEHG02
Seasonality	Not Seasonally Adjusted
Survey Name	Consumer Price Index for All Urban Consumers (CPI-U)
Measure Data Type	Garbage and trash collection
Area	U.S. city average
Item	Garbage and trash collection

Attachment F: City Landfill 100 Year Gross Revenue Projection

Category	Factors	Annual Gross Revenue	10, 20, 25 Year Revenue
Annual Tons (2025)	298,500.00		
Landfill Life (Years)	100.00		
Life Tonnage	29,850,000.00		
Year 1 Fee/ton	\$ 47.10		
Annual CPI % (1.5%)	1.015		
1	47.10	\$14,059,350.00	
2	47.81	\$14,270,240.25	
3	48.52	\$14,484,293.85	
4	49.25	\$14,701,558.26	
5	49.99	\$14,922,081.64	
6	50.74	\$15,145,912.86	
7	51.50	\$15,373,101.55	
8	52.27	\$15,603,698.08	
9	53.06	\$15,837,753.55	
10	53.85	\$16,075,319.85	\$ 150,473,309.89
11	54.66	\$16,316,449.65	
12	55.48	\$16,561,196.39	
13	56.31	\$16,809,614.34	
14	57.16	\$17,061,758.55	
15	58.02	\$17,317,684.93	
16	58.89	\$17,577,450.21	
17	59.77	\$17,841,111.96	
18	60.67	\$18,108,728.64	
19	61.58	\$18,380,359.57	
20	62.50	\$18,656,064.96	\$ 269,958,575.92
21	63.44	\$18,935,905.94	
22	64.39	\$19,219,944.53	
23	65.35	\$19,508,243.69	
24	66.33	\$19,800,867.35	
25	67.33	\$20,097,880.36	\$ 422,666,570.95
26	68.34	\$20,399,348.56	
27	69.36	\$20,705,338.79	
28	70.41	\$21,015,918.87	
29	71.46	\$21,331,157.66	
30	72.53	\$21,651,125.02	
31	73.62	\$21,975,891.90	
32	74.73	\$22,305,530.28	
33	75.85	\$22,640,113.23	
34	76.98	\$22,979,714.93	
35	78.14	\$23,324,410.65	
36	79.31	\$23,674,276.81	
37	80.50	\$24,029,390.96	
38	81.71	\$24,389,831.83	

Category	Factors	Annual Gross Revenue	10, 20, 25 Year Revenue
39	82.93	\$24,755,679.31	
40	84.18	\$25,127,014.50	
41	85.44	\$25,503,919.71	
42	86.72	\$25,886,478.51	
43	88.02	\$26,274,775.69	
44	89.34	\$26,668,897.32	
45	90.68	\$27,068,930.78	
46	92.04	\$27,474,964.74	
47	93.42	\$27,887,089.22	
48	94.83	\$28,305,395.55	
49	96.25	\$28,729,976.49	
50	97.69	\$29,160,926.13	
51	99.16	\$29,598,340.03	
52	100.64	\$30,042,315.13	
53	102.15	\$30,492,949.85	
54	103.69	\$30,950,344.10	
55	105.24	\$31,414,599.26	
56	106.82	\$31,885,818.25	
57	108.42	\$32,364,105.53	
58	110.05	\$32,849,567.11	
59	111.70	\$33,342,310.62	
60	113.38	\$33,842,445.27	
61	115.08	\$34,350,081.95	
62	116.80	\$34,865,333.18	
63	118.55	\$35,388,313.18	
64	120.33	\$35,919,137.88	
65	122.14	\$36,457,924.95	
66	123.97	\$37,004,793.82	
67	125.83	\$37,559,865.73	
68	127.72	\$38,123,263.71	
69	129.63	\$38,695,112.67	
70	131.58	\$39,275,539.36	
71	133.55	\$39,864,672.45	
72	135.55	\$40,462,642.54	
73	137.59	\$41,069,582.17	
74	139.65	\$41,685,625.91	
75	141.75	\$42,310,910.30	
76	143.87	\$42,945,573.95	
77	146.03	\$43,589,757.56	
78	148.22	\$44,243,603.92	
79	150.44	\$44,907,257.98	
80	152.70	\$45,580,866.85	
81	154.99	\$46,264,579.85	

Category	Factors	Annual Gross Revenue	10, 20, 25 Year Revenue
82	157.32	\$46,958,548.55	
83	159.67	\$47,662,926.78	
84	162.07	\$48,377,870.68	
85	164.50	\$49,103,538.74	
86	166.97	\$49,840,091.82	
87	169.47	\$50,587,693.20	
88	172.02	\$51,346,508.60	
89	174.60	\$52,116,706.23	
90	177.21	\$52,898,456.82	
91	179.87	\$53,691,933.67	
92	182.57	\$54,497,312.68	
93	185.31	\$55,314,772.37	
94	188.09	\$56,144,493.95	
95	190.91	\$56,986,661.36	
96	193.77	\$57,841,461.28	
97	196.68	\$58,709,083.20	
98	199.63	\$59,589,719.45	
99	202.63	\$60,483,565.24	
100	205.66	\$61,390,818.72	
100 Year Gross Revenue		\$ 3,216,822,066.84	

Appendix 1: State of Arkansas Pollution Control and Ecology Commission – Solid Waste Management and Other Rules

State of AR Laws and Rules Link: <https://www.adeg.state.ar.us/regs/>

SOLID WASTE MANAGEMENT RULES

Rule 22 Link – Solid Waste Management (Solid Waste Management Rules, as revised)

- <https://www.adeg.state.ar.us/regs/files/rule-22-clean.pdf>

Rule 11 Link – Solid Waste Management (Rules for Solid Waste Disposal Fees; Landfill Post-Closure Trust Fund; Solid Waste Management and Recycling Fund Distribution; and Recycling Grant Programs, as revised)

- <https://www.adeg.state.ar.us/regs/files/rule-11-clean.pdf>

Rule 27 Link - Solid Waste Management (Licensing of Operators of Solid Waste Management Facilities and Environmental Officers, as revised)

- https://www.adeg.state.ar.us/regs/files/rule27_final_20220526.pdf

OTHER ASSOCIATIONS RULES

Rule 21 Link – Air, Asbestos (Arkansas Asbestos Abatement Rule, as revised)

- <https://www.adeg.state.ar.us/regs/files/rule-21-clean.pdf>

Rule 23 Link – Hazardous Waste (Hazardous Waste Management, as revised) – Fort Smith does not haul or accept Hazardous Waste.

- https://www.adeg.state.ar.us/regs/files/reg23_final_201002.pdf

Appendix 2: Regional Solid Waste Management Districts (RSWMD)

#	District	Counties	Director	Contact	Chairman
1	Sebastian County RSWMD	Sebastian	Randy Hall, Director	Randy Hall Phone: (479) 452-4104 Fax: (479) 452-4167 423 Rogers Ave Ste 102 Fort Smith, AR 72901 randy@eccopartners.org	Todd Hales, Board Chairman Phone: (479) 883-7303 20810 Highway 71 S Greenwood, AR 72936 toddhales@mac.com
2	Benton County RSWMD	Benton	Wendy Bland, Director	Wendy Bland, Director Phone: (479) 795-0751 Fax: (479) 795-0752 5702 Brookside Road Bentonville, AR 72713 wendy@bentoncountycycles.org	Judge Barry Moehring, Chair Phone: (479) 271-1083 215 E. Central Avenue Bentonville, AR 72712 Barry.Moehring@bentoncountyar.gov
3	Boston Mountain Solid Waste	Madison, Washington	Robyn Reed, Director	Robyn Reed, Director Phone: (479) 846-3005 Fax: (479) 846-4614 PO Box 228 Prairie Grove, AR 72753 reed@bmswd.com	Honorable Doug Sprouse- Mayor Phone: (479) 750-8114 Fax: (479) 750-8559 City of Springdale 201 Spring Street Springdale, AR 72764 dsprouse@springdalear.gov
4	Carroll County RSWMD	Carroll	George Boatright, Executive Director	George Boatright Phone: (479) 981-9184 Fax: (479) 253-5734 706 S Main St Berryville, AR 72616 ccswa.april@gmail.com	Mayor Tim McKinney Phone: (870) 423-2245 Fax: (870) 423-4195 Mayor of Berryville P.O. Box 227 Berryville, AR 72616 mayortim@berryville.com
5	Central Arkansas RSWMD	Lonoke, Monroe, Prairie	Rodney Larsen, Director	Leigh Ann Pool, leigh.pool@capdd.org Phone: (501) 676-2721 Fax: (501) 676-5020 PO Box 300 Lonoke, AR 72086 rodney.larsen@capdd.org	Hon. Doug Erwin, Lonoke County Judge Phone: (501) 676-6403 Fax: (501) 266-7131 301 N Center Street, Suite 201 Lonoke, AR 72086
6	Craighead County RSWMD	Craighead	Angela Sparks, CFO	Angela Sparks Phone: (870) 972-6353 Fax: (870) 972-0495 PO Box 16777 Jonesboro, AR 72403-6777 angela@ccswda.com	Brett Provost, Board Chairman Phone: (870) 935-8400 2249 Addison Cove Jonesboro, AR 72404 bprovost@mebanking.com
7	East Arkansas RSWMD	Crittenden, Cross, Lee, Phillips, Poinsett, St. Francis	Jarrett Free	Jarrett Free Phone: (870) 932-3957 Fax: (870) 739-3289 PO Box 1403 Jonesboro, AR 72403	The Hon. Woody Wheelless, County Judge Phone: (870) 739-3200 Fax: (870) 739-1200 100 Court Square Marion, AR 72364 judgewheelless@crittco.com
8	Faulkner County RSWMD	Faulkner	Joe Hopper	Brooke Trout Phone: (501) 336-0758 2705 Blaney Hill Rd. Conway, AR 72032 brooke@fcsolidwaste.com	Judge Allen Dodson, County Judge Phone: (501) 450-4900 Fax: (501) 450-6145 Faulkner County Courthouse 801 Locust Street Conway, AR 72034 allen.dodson@faulknercountyar.gov
9	Mississippi County RSWMD	Mississippi	The Hon. John Alan Nelson, County Judge	The Hon. John Alan Nelson Phone: (870) 763-3212 Fax: (870) 763-0150 P. O. Box 629 Blytheville, AR 72315 countyjudge@mississippicountyar.org	Hon. John Alan Nelson, County Judge Phone: (870) 763-3212 Fax: (870) 763-0150 200 West Walnut Street Blytheville, AR 72315 countyjudge@mississippicountyar.org
10	Northeast Arkansas RSWMD	Clay, Greene, Lawrence, Randolph	Vacant- Executive Director	Vacant-Executive Director Phone: (870) 239-5572 Fax: (870) 239-0690 PO Box 753 Paragould, AR 72451	Hon. Josh Agee Mayor of Paragould Phone: (870) 239-7510 Fax: (870) 239-7515 P. O. Box 1175 Paragould, AR 72450 josh.agee@paragouldcity.org

#	District	Counties	Director	Contact	Chairman
11	Ozark Mountain Solid Waste District	Baxter, Boone, Marion, Newton, Searcy	Chuck Seaton, Executive Director	Chuck Seaton Phone: (870) 209-7024 P O Box 1669 Harrison, AR 72602 chuckseaton@gmail.com	Hon. Jeff Braim, Mayor of Gassville Phone: (870) 435-6439 Fax: (870) 435-6276 204 S School Street Gassville, AR 72635 gassvillemayor@yelcot.net
12	Pulaski County RSWMD	Pulaski	Craig Douglass, Exec. Director	Craig Douglass Phone: (501) 340-8787 Fax: (501) 340-8785 The 300 Spring Bldg, Ste 200 Little Rock, AR 72201 craig@regionalrecycling.org	Pulaski County Judge Barry Hyde Phone: (501) 340-8305 201 S. Broadway, Suite 400 Little Rock, AR 72201 bhyde@pulaskicounty.net
13	Saline County RSWMD	Saline	Tiffany Dunn, Exec. Director	Tiffany Dunn Phone: (501) 776-2533 Fax: (501) 776-2553 520 Edison Avenue Benton, AR 72015 tiffany@recyclesaline.org	Judge Jeff Arey Phone: (501) 303-5640 520 Edison Avenue Benton, AR 72015 jeff.arey@salinecounty.org
14	Southeast Arkansas RSWMD	Arkansas, Ashley, Bradley, Chicot, Cleveland, Desha, Drew, Grant, Jefferson,	Patrecia Hargrove	Patrecia Hargrove Phone: (870) 536-1971 Fax: (870) 536-7718 PO Box 6806 Pine Bluff, AR 71611 phargrove@southeastarkansas.org	Hon. Jim Hudson, Ashley County Judge Phone: (870) 853-2000 205 E. Jefferson Street Ham burg, AR 71646 ashleycountyjudge@att.net
15	Southwest Arkansas RSWMD	Calhoun, Columbia, Dallas, Miller, Ouachita, Union	Renee Dycus, Director	Blake Harrell Phone: (870) 234-4030 Fax: (870) 234-0135 PO Box 767 Magnolia, AR 71754 Blake.Harrell@arkansas.gov	Honorable Robert McAdoo Phone: (870) 837-2210 Fax: (870) 837-2218 Ouachita County Judge PO Box 644 Camden, AR 71701 judge@ouachitacounty.org
16	Southwest Central RSWMD	Clark, Garland, Hot Spring	Dwayne Pratt, Director	Kristen Lancaster klancaster@wcapdd.org Phone: (501) 525-7577 Fax: (501) 525-7677 PO Box 6409 Hot Springs, AR 71902-6409 dpratt@wcapdd.org	Bill Burrough, Hot Springs City Manager Phone: (501) 321-6810 P. O. Box 700 Hot Springs, AR 71902 bburrough@cityhs.net
17	Upper-Southwest RSWMD	Hempstead, Howard, Lafayette, Little River, Montgomery, Nevada, Pike,	Mitchell Noble, Executive Director	Mitchell Noble Phone: (870) 845-2866 Fax: (870) 845-2907 PO Box 909 Nashville, AR 71852 mitchelldrewnoble@hotmail.com	The Hon. Jeff Brown Phone: (870) 584-3445 Fax: (870) 642-3117 Mayor of De Queen P. O. Box 730 De Queen, AR 71832 mayor@cityofdequeen.com
18	White River RSWMD	Clebume, Fulton, Independence, Icard, Jackson, Sharp, Stone, Van Buren, White, Woodruff	Jan Smith, Exec. Director	Jan Smith or Sandra Tucker Phone: (870) 793-5233 Fax: (870) 793-4035 PO Box 2396 Batesville, AR 72503 jsmith@wrpdd.org	The Hon. Judge Eric Smith Phone: (870) 368-4328 Icard County Courthouse P. O. Box 327 Melbourne, AR 72556 countyjudge@izardcountyar.org
19	West River Valley RSWMD	Conway, Crawford, Franklin, Johnson, Logan, Perry, Pope, Scott, Yell	Justin Sparrow, Director	Justin Sparrow Phone: (479) 754-7475 Fax: (479) 754-7524 24087 Highway 164 Clarksville, AR 72830 jsparrow@greensourcerecycling.org	The Honorable Jimmy Hart Phone: (501) 354-9640 Fax: (501) 354-9607 Conway County Judge 117 South Moose Street Morrliton, AR 72110 judge@conwaycounty.org

Appendix 3: State Waste Characterization Reports and Disposal Information (EPA)

<https://archive.epa.gov/epawaste/nonhaz/municipal/web/html/>

US State and Local Waste and Materials Characterization Reports by State

State	Reports
Alabama	https://adem.alabama.gov/waste
Alaska	https://www.fnsb.gov/288/Solid-Waste
Arizona	https://www.phoenix.gov/administration/departments/publicworks/residential-trash-recycling.html
Arkansas	https://www.adeq.state.ar.us/poa/recycling/state.aspx
California	https://www2.calrecycle.ca.gov/WasteCharacterization/Study
Colorado	https://cdphe.colorado.gov/hm/swreports
	https://assets.bouldercounty.gov/wp-content/uploads/2020/04/boulder-county-final-waste-composition-study-2019.pdf
	https://www.larimer.org/sites/default/files/uploads/2017/wastesort.pdf
Connecticut	https://portal.ct.gov/-/media/deep/waste_management_and_disposal/solid_waste_management_plan/cmmfinal2015mswcharacterizationstudypdf.pdf?la=en https://portal.ct.gov/-/media/deep/waste_management_and_disposal/solid_waste_management_plan/cmmfinal2015mswcharacterizationstudypdf.pdf?la=en
Delaware	https://dswa.com/wp-content/uploads/2017/02/Final-Report-DSWA-Waste-Characterization-FY-2016-January-2017.pdf
District of Columbia	https://zerowaste.dc.gov/page/reports-1
Florida	https://floridadep.gov/waste/waste-reduction/content/recycling
Georgia	https://epd.georgia.gov/sites/epd.georgia.gov/files/related_files/site_page/MSW_Study.pdf
Hawaii	https://www.honolulu.gov/rep/site/env/envref/envref_docs/2006_Final_Waste_Characterization_Studies.pdf
Idaho	No Report Available
Illinois	https://www.chicago.gov/content/dam/city/depts/doe/general/RecyclingAndWasteMgmt_PDFs/WasteAndDiversionStudy/WasteCharacterizationReport.pdf
Indiana	https://www.in.gov/idem/recycle/recycling-market-development-program/
Iowa	https://www.iowadnr.gov/Portals/idnr/uploads/waste/faba_wastecharacterization2017.pdf
Kansas	No Report Available
Kentucky	https://eec.ky.gov/Environmental-Protection/Waste/Annual%20Reports/DWM%20Annual%20Report%20for%202018.pdf

State	Reports
	https://louisvilleky.gov/government/public-works/solid-waste-study-report-january-2018
Louisiana	No Report Available
Maine	https://umaine.edu/wp-content/uploads/sites/2/2017/04/2011-Maine-Residential-Waste-Characterization-Study.pdf (2017) https://www1.maine.gov/dep/ftp/Juniper-Ridge/additional_documents/Maine%20Solid%20Waste%20Generation%20and%20Disposal%20Capacity%20Report%20Calendar%20Year%202014.pdf (2014)
Maryland	https://mde.maryland.gov/programs/LAND/SolidWaste/Documents/MSWMR%202717.pdf (2016 Data)
Massachusetts	https://www.mass.gov/guides/solid-waste-master-plan (2021) https://www.mass.gov/lists/recycling-solid-waste-data-for-massachusetts-cities-towns (2009 - 2023 Annual Survey Responses)
Michigan	https://mde.maryland.gov/programs/LAND/SolidWaste/Documents/MSWMR%202717.pdf (2017)
Minnesota	https://www.pca.state.mn.us/sites/default/files/wastesort-redwing2009.pdf (2009 Solid Waste Boiler Facility) https://www.pca.state.mn.us/sites/default/files/w-sw1-60.pdf (2013 Statewide Waste Characterization) https://www.pca.state.mn.us/air-water-land-climate/understanding-solid-waste (2023)
Mississippi	https://www.mdeq.ms.gov/wp-content/uploads/2019/01/2017-Status-Report-Final.pdf (2017)
Missouri	https://dnr.mo.gov/document-search/statewide-waste-composition-study-2016-2017
Montana	https://deq.mt.gov/files/Land/Recycle/Documents/pdf/IWMPFinal2018.pdf?ver=2019-10-30-091908-783&timestamp=1572449157973 (2019) https://deq.mt.gov/files/Land/Recycle/Documents/pdf/RecyclingSummary2016.pdf (2016)
Nebraska	https://dee.nebraska.gov/sites/default/files/publications/Waste%20Study%20Portfolio.pdf (2009)
Nevada	https://ndep.nv.gov/uploads/land-waste-solid-swmp-docs/swmp2017-final-8-17.pdf (2017)
New Hampshire	https://www.des.nh.gov/sites/g/files/ehbemt341/files/documents/2020-01/r-wmd-19-02.pdf (2020)
New Jersey	No Report Available
New Mexico	https://www.env.nm.gov/wp-content/uploads/sites/24/2018/04/SolidWasteManagementPlan.pdf (2018)

State	Reports
New York	https://dec.ny.gov/environmental-protection/waste-management/solid-waste-management-planning/nys (2023-2032) https://dsny.cityofnewyork.us/wp-content/uploads/2018/04/2017-Waste-Characterization-Study.pdf (2017)
North Carolina	https://www.deq.nc.gov/about/divisions/waste-management/solid-waste-section/resources-and-data/solid-waste-management-annual-reports (Annual Reports 2016 - 2024) http://www.co.orange.nc.us/DocumentCenter/View/2826/2017-Orange-County-Waste-Characterization-Study-Final-Report-PDF (2017)
North Dakota	No Report Available
Ohio	https://dam.assets.ohio.gov/image/upload/epa.ohio.gov/Portals/41/OMM/Ohio-Waste-Characterization-Recycling-Economics-Report.pdf (2019) https://epa.ohio.gov/Portals/41/recycling/OhioWasteCharacterizationStudy.pdf
Oklahoma	https://www.deq.ok.gov/wp-content/uploads/2021/02/Annual_Tonnage_Reported.pdf (2020 - 2024)
Oregon	https://www.oregon.gov/deq/mm/Pages/Waste-Composition-Study.aspx (2024)
Pennsylvania	https://files.dep.state.pa.us/Waste/Recycling/RecyclingPortalFiles/Documents/2016_Recycling_Report.pdf (2026) https://files.dep.state.pa.us/Waste/Recycling/RecyclingPortalFiles/Documents/wastecompositionstudy.pdf (2003)
Rhode Island	https://rirc.org/sites/default/files/2017-02/Waste%20Characterization%20Study%202015.pdf (2015)
South Carolina	https://sc.gov/residents/maintaining-our-environment/recycling-and-waste-management https://des.sc.gov/business/businesses-and-communities-go-green
South Dakota	https://danr.sd.gov/Environment/WasteManagement/Recycling/docs/StateofSouthDakotaRecyclingReport2011.pdf (2011)
Tennessee	https://www.epa.gov/sites/default/files/2015-09/documents/2008_tn_wste_charac_std.pdf (2008)
Texas	https://www.tceq.texas.gov/permitting/waste_permits/waste_planning/wp_swa_steplan.html (2001 - 2023 - Annual Summaries)
Utah	No Report Available
Vermont	https://dec.vermont.gov/sites/dec/files/wmp/SolidWaste/Documents/2018-VT-Waste-Characterization.pdf (2018) https://dec.vermont.gov/sites/dec/files/wmp/SolidWaste/Documents/finalreportvermontwastecomposition13may2013.pdf (2013)
Virginia	https://www.deq.virginia.gov/home/showpublisheddocument/13298/637777551041270000 (2022 - Water Resources Report)
Washington	https://www.seattle.gov/utilities/about/reports/solid-waste/composition-studies

State	Reports
	https://apps.ecology.wa.gov/publications/documents/1607032.pdf (2015 - 2016) https://kingcounty.gov/~media/depts/dnrp/solid-waste/about/documents/waste-characterization-study-2018.ashx?la=en (Residential Curbside Characterization 2018)
West Virginia	https://swmb.wv.gov/Pages/default.aspx
Wisconsin	https://widnr.widencollective.com/portals/9locxp5m/SolidWasteinWisconsinLandfills https://dnr.wisconsin.gov/topic/Recycling
Wyoming	https://deq.wyoming.gov/shwd/solid-waste/?wpcp_link=JTdCJTlhc291cmNIJTlYJTnBJTlYmZAYMGViOTIiNiJlOTU1NDNhNGViYmVjNGRhMTAyZTgIMjIIMkMIMjJhY2NvdW50X2IkJTlYJTnBJTlYMTExMTQyMiM3OTUwMTUyNjI3MzcyJTlYJTJDTlYbGFzdEZvbGRlciUyMiUzQSUyMjFDMDh1ROQ0REY2d1dkpWVWmJ5bDhvV0twVVRsekx1RyUyMiUyQyUyMmZvbGRlciBhdGglMjIIM0EIMjJXZU4UXpBd1ZGOVU0a05FUkdObmRYWktWbFppZVd3NGlxeXZlZVYkhwTWRVY2IYUSUzRCUzRCUyMiUyQyUyMmZvY3VzX2lkJTlYJTnBJTlYMUUR1M3djRlJFMVF2XzNaRHpFZ0Jxbl8wOENGbTd5bE1WJTlYJTdE
International Reports	https://metrovanancouver.org/services/solid-waste

Appendix 4: Arkansas Landfill List

Active Class 1 Municipal Solid Waste Landfills

Number	Permit FIN	Landfill Name	Site Address	Site City	Site County
1	66-00226	City of Fort Smith	1/2 mile South of the City	Fort Smith	Sebastian
2	01-00117	EMS Class 1 Landfill	203 Possum Waller Road	Dewitt	Arkansas
3	02-00038	Ashley County Landfill	309 Ashley 438	Hamburg	Ashley
4	03-00051	North Arkansas Board of Regional Sanitation	1320 RLH Landfill Road	Three Brothers	Baxter
5	15-00034	City of Morrilton	51 Dump Road	Morrilton	Conway
6	16-00199	Craig County SWDA Jonesboro	1620 Strawfloor Drive	Jonesboro	Craighead
7	18-00094	Crittenden County Landfill	1299 Kuhn Road	West Memphis	Crittenden
8	23-00010	City / Conway Sanitary Landfill	4550 Highway 64 West	Conway	Faulkner
9	25-00028	Cherokee Sanitary Landfill Company	300 Landfill Road	Cherokee Village	Fulton
10	28-00077	Northeast Arkansas Regional Solid Waste	1810 Greene 890 Road	Paragould	Greene
11	29-00034	City of Hope	3759 Highway 67 West	Hope	Hempstead
12	29-00093	Cedar Hill Sanitary Inc.	1705 Wilson Road	Hope	Hempstead
13	31-00107	Upper Southwest Arkansas Solid Waste Management	319 Landfill Road	Nashville	Howard
14	34-00082	Jackson County	2069 Jackson CR 265	Amagon	Jackson
15	35-00170	Waste Management/ Jefferson County Landfill	6000 Gravel Pit Road	Pine Bluff	Jefferson
16	47-00124	Mississippi County Landfill	1695 East CR 506	Luxora	Mississippi
17	54-00086	City of West Helena	92 Plaza Road	West Helena	Phillips
18	59-00036	WCA Rolling Meadows Landfill - Waste Corp of Arkansas, LLC (GFL)	1420 Hamric Road	Hazen	Prairie
19	60-00438	Two Pine Landfill - Waste Management of Arkansas	100 Two Pine Road	Jacksonville	Pulaski

20	60-00565	Model Fill Landfill - BFI Waste System of Arkansas, LLC	3817 Mabelvale Pike	Little Rock	Pulaski
21	60-01071	Little Rock Municipal Landfill	10803 Ironton Cutoff	Little Rock	Pulaski
22	63-00155	Saline County Reg SW Landfill - BFI Waste System of Arkansas, LLC	18511 West Sardis Road	Bauxite	Saline
23	70-00364	Union County Recycling and Disposal - Waste Corp of Arkansas (GFL)	3083 Smackover Highway	El Dorado	Union
24	71-00025	North Central Arkansas Landfill	5453 Holly Mountain Road	Clinton	Van Buren
25	72-00144	Eco-Vista, LLC	2210 Waste Management Dr	Springdale	Washington
26	75-00046	Ozark Ridge Landfill, Inc.	10140 Ozark Ridge Access Lane	Danville	Yell

Appendix 5: Out of State Landfill

The following provides the list of the following out of State Landfills

Missouri (MO) State Landfills

Landfill Name	City	County
<u>Prairie View Regional Waste Facility</u>	Lamar	Barton
<u>Columbia Sanitary Landfill</u>	Columbia	Boone
<u>City of St. Joseph, St. Joseph Sanitary Landfill</u>	St. Joseph	Buchanan
<u>Jefferson City Landfill, doing business as Jefferson City Landfill Authority</u>	Jefferson City	Cole
<u>Prairie Valley Landfill</u>	Cuba	Crawford
<u>City of Washington (Struckhoff) Landfill</u>	Washington	Franklin
<u>City of Springfield, Noble Hill Sanitary Landfill</u>	Willard	Greene
<u>Courtney Ridge Recycling and Disposal Facility</u>	Sugar Creek	Jackson
<u>Show Me Regional Sanitary Landfill</u>	Warrensburg	Johnson
<u>Backridge Landfill</u>	La Grange	Lewis
<u>Maple Hill Landfill</u>	Macon	Macon
<u>Central Missouri Landfill</u>	Sedalia	Pettis
<u>Eagle Ridge Landfill</u>	Bowling Green	Pike
<u>Champ Landfill</u>	Maryland Heights	St. Louis
<u>Lemons Landfill LLC</u>	Dexter	Stoddard
<u>Timber Ridge Landfill</u>	Richwoods	Washington
<u>Black Oak Recycling and Disposal Facility</u>	Hartville	Wright

Appendix 6: Regional Rate Comparisons

Residential Solid Waste Services Rate Comparison to City of Fort Smith

The following analysis provides a comparison of the City of Fort Smith, Arkansas rates and services to seventeen (17) various municipalities in Arkansas and Oklahoma. All the municipalities surveyed were higher than Fort Smith, which equates to an overall average increased rate of 57%, compared to the City of Fort Smith.

The analysis also divided the municipalities into three groups.

Table A – showing rates of municipalities that also have weekly recycling and brush/yard waste service levels, based in Arkansas. Table A shows an average increased rate of 40% over Fort Smith.

Table B – showing rates of municipalities that have various recycling and brush/yard waste service levels, based in Arkansas. Table B shows an average increased rate of 80%, compared with the City of Fort Smith.

Table C – showing rates of municipalities that have various recycling and brush/yard waste service levels, based in Oklahoma. Table C shows an average increased rate of 42%, compared with the City of Fort Smith.

Based on the general analysis in this report, the Fort Smith residential service rates do not cover the cost for providing collection and recycling services. This rate analysis of comparable municipalities reinforces this result, showing that all municipalities have higher rates and exceed an average increased rate of 57%, compared with the City of Fort Smith.

Table A: Fort Smith, Arkansas Residential Rates vs Other Arkansas Municipals with Weekly Service Levels

Service Description	Fort Smith AR	Cammack Village AR	Magnolia AR	Maumelle AR	Rogers AR	Springdale AR	Van Buren AR	Average AR Weekly Service
Residential Cart Service	\$15.89	\$32.00	\$52.46	\$23.13	\$19.97	\$19.55	\$16.24	\$27.22
% Increase from Fort Smith		101%	230%	46%	26%	23%	2%	71%
Service Provider	City of Fort Smith	City of Cammack Village's Solid Waste Mang Dept	GFL Environmental Provide for City and County	City of Maumelle Sanitation Dept + Lakeshore Recycling Systems	LRS	CARDS	CARDS	
Recycling Bin	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly
Brush / Yard Waste	√ - Weekly	√ - Weekly	On Call	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Weekly

Table B: Fort Smith, Arkansas Residential Rates vs Other Arkansas Municipals with Various Service Levels

Service Description	Fort Smith AR	Fayetteville, AR	Hot Springs AR	Jonesboro AR	Little Rock AR	Pinebluff AR	Pulaski County AR	Sherwood AR	Average AR Various Service
Residential Cart Service	\$15.89	\$26.89	\$20.00		\$29.68	\$18.48	\$29.69	\$22.84	\$24.60
% Increase from Fort Smith		69%	26%		87%	16%	87%	44%	55%
Service Provider	City of Fort Smith	City of Fayetteville (pay-as-you- throw)	City of Hot Springs Solid Waste Dept and WM	Jonesboro AR Sanitation Department	City of Little Rock	Waste Management	WM	WM	
Recycling Bin	√ - Weekly	√ - Bi Weekly 2 18-Gallons Paper and Bottles & Cans	√ - Bi Weekly	√ - Bi Weekly	√ - Bi Weekly	Not Provided	√ - Bi Weekly	√ - Bi Weekly	√ - Bi Weekly
Brush / Yard Waste	√ - Weekly	√ - Weekly	√ - Bi Weekly	√ - Bi Weekly	√ - Weekly	√ - Weekly	√ - Weekly	√ - Bi Weekly	Various

Table C: Fort Smith, Arkansas Residential Rates vs Other Oklahoma Municipals with Various Service Levels

Service Description	Fort Smith AR	Broken Arrow OK	Jenks OK	Tahlequah OK	McAlester OK	Bixby OK	Average OK Various Service
Residential Cart Service	\$15.89	\$24.25	\$24.51	\$16.50	\$21.28	\$26.06	\$22.52
% Increase from Fort Smith		53%	54%	4%	34%	64%	42%
Service Provider	City of Fort Smith	City of Broken Arrow Solid Waste and Recycling	Jenks Public Works Authority Waste: \$21.11 Recycling: \$3.40	City of Tahlequah's Solid Waste Dept - CARDS, WM, and WC	Republic Services	OPEN MARKET Average Rate: Waste Pro American Waste Owens	
Recycling Bin	√ - Weekly	√ - Weekly	√ - Bi Weekly	√ - Weekly	√ - Weekly	Extra for Recycling	Various
Brush / Yard Waste	√ - Weekly	√ - Weekly	√ - Bi Weekly	On Call	On Call	On Call	Various



MEMORANDUM



TO: The Honorable Mayor and Board of Directors
FROM: Jeff Dingman, Acting City Administrator
DATE: August 28, 2025
SUBJECT: Discussion of the 2026 Strategic Priorities

SUMMARY

On September 2, 2025, the Board of Directors tabled the 2026 Strategic Priorities to the September 23rd study session. Included for the Board's discussion are the six strategic priorities determined at the August 22nd Strategic Workshop. If you have any questions, please do not hesitate to ask.

ATTACHMENTS

1. [2026 Strategic Priorities.docx](#)

2025-2026 Strategic Priorities

City of Fort Smith

August 22, 2025

Priority 1: The city of Fort Smith desires to support our military mission by working to create a military and defense industry support officer as part of the city leadership team.

Priority 2: The city of Fort Smith will work to fully utilize our riverfront asset by hosting a riverfront development summit of property owners and interested parties prior to the end of 2025. This will allow the city to best assess how it can be a helpful partner to progress.

Priority 3: In the 2026 budget cycle, the city of Fort Smith will work to develop a new long term infrastructure reinvestment policy.

Priority 4: Market our geographic location to attract industry and tourism.

- Develop an economic development commission.
- Sending City Staff to Conventions.
- Expand the staff communication team.
- Formulate a collaborative effort between the Chamber, City, and Discover Fort Smith.

Priority 5: Reimagine the City Budget Process by planning a budgetary workshop date, establishing Quarterly Reviews, and creating a zero-based budget.

Priority 6: Establish a Public Works Department by reorganizing the city staff regarding the Utility, Engineering, & Streets Departments.

- Implementation of CIP Street dollars will be conducted in-house.

City of Fort Smith Board of Directors - Special Meeting Called for Tuesday, September 23, 2025

Fort Smith, Arkansas sent this bulletin at 09/18/2025 10:30 AM CDT



Board of Directors - Special Meeting Called for September 23, 2025

MEDIA NOTIFICATION September 18, 2025

At the Board of Directors regular meeting on September 16, 2025, Directors Neal Martin, Christina Catsavis, Lee Kemp, and Kevin Settle called for a special meeting to be held at 6:00 p.m., Tuesday, September 23, 2025, Blue Lion, 101 North 2nd Street, Back Room, to consider the following:

- Ordinance authorizing issuance of Sales and Use Tax Bonds for the purpose of financing all or a portion of the cost of capital improvements; pledging a portion of two Sales and Use Taxes to pay the principal of and interest on the bonds; prescribing other matters related thereto; and declaring an emergency

*This bond issuance was authorized by the electorate of the city of Fort Smith
at the May 13, 2025 special election*

A regularly scheduled study session is set for the same date, time, and location; therefore, the Board of Directors will convene into the regularly scheduled study session immediately following adjournment of the called special meeting.

The Agenda Board Packet for the special meeting and study session scheduled for Tuesday, September 23, 2025 will be uploaded to the City's website as soon as possible. Once accomplished, notice of same will be distributed in like-manner.

Sherri Gard, MMC
City Clerk
479-784-2207
sgard@fortsmithar.gov

POWERED BY

