

Exhibit B

Cost of Services

2026-2027

	MSD	MSD	MSD
	Metrics	Units	Costs
Direct Employees	26.00	FTEs	
Shared Employees	7.24	FTEs	
Employee Costs	49,860.00	Hours	3,711,436
Snow Plow Cost			1,572,132
Shared Equipment			1,655,086
Dumping			87,143
Salt	14,215.15	Tons	432,709
Overlay Materials	695,684.00	SqFt	765,252
Chip Seal Materials			510,525
Concrete Materials			200,000
Crack Seal Materials			110,036
Mastic Materials			120,932
Patching Materials			70,847
Other Materials			299,752
Microsurface Seal*			211,385
Slurry Seal*			663,821
Concrete Contracted*			559,304
Trip Saw Hazard Cutting*			200,000
Guardrail Maintenance*			100,000
Other Sub Contracts			-
Street Lighting Maintenance	2,413	Lights	209,026
Street Lighting Construction			100,000
Traffic Signal Preventative Maintenance	9.75	Signals	17,969
Traffic Signal Non Preventative Maintenance	9.75	Signals	10,654
Administration			1,561,692
Total Contract			13,169,703

* Denotes subcontracted services

** Non-Quoted Services will be billed separately from the contracted services.