

EXHIBIT B

COMPENSATION SCHEDULE & REIMBURSABLE EXPENSES

Billing Rates/Compensation Schedule

MNS Hourly Rates

2025 - 2026 STANDARD SCHEDULE OF FEES

PROJECT/PROGRAM MANAGEMENT

Principal-In-Charge.....	\$395
Senior Project/Program Manager.....	355
Project/Program Manager.....	305
Assistant Project/Program Manager.....	280
Senior Project Coordinator.....	220
Project Coordinator.....	185

ENGINEERING

Principal Engineer.....	\$340
Lead Engineer.....	300
Supervising Engineer.....	285
Senior Project Engineer.....	255
Project Engineer.....	230
Associate Engineer.....	210
Assistant Engineer.....	195

SURVEYING

Principal Surveyor.....	\$310
Lead Surveyor.....	300
Supervising Surveyor.....	255
Senior Project Surveyor.....	230
Project Surveyor.....	205
Associate Project Surveyor.....	195
Assistant Project Surveyor.....	180
Party Chief (PW).....	210
Chainperson (PW).....	180
One-Person Survey Crew (PW).....	250

TECHNICAL SUPPORT

CADD Manager.....	\$220
Supervising Technician.....	195
Senior Technician.....	185
Engineering Technician.....	150

DIRECT EXPENSES

Use of outside consultants as well as copies, blueprints, survey stakes, monuments, computer plots, telephone, travel (out of area) and all similar charges directly connected with the work will be charged at cost plus fifteen percent (15%). Mileage will be charged at the current federal mileage reimbursement rate.

PREVAILING WAGE RATES

Rates shown with Prevailing Wage "(PW)" annotation are used for field work on projects subject to federal or state prevailing wage law and are subject to increases per DLR.

ANNUAL ESCALATION

Standard fee rates provided for each classification are subject to 5% annual escalation or the most recent US Bureau of Labor Statistics Consumer Price Index, whichever is higher.

OVERTIME

Overtime for non-exempt employees will be charged at 1.5 x hourly rate; overtime for exempt employees and other classifications will be charged at 1 x hourly rate.

CONSTRUCTION MANAGEMENT

Principal Construction Manager.....	\$375
Senior Construction Manager.....	325
Senior Resident Engineer.....	300
Resident Engineer.....	285
Structure Representative.....	285
Construction Manager.....	250
Assistant Resident Engineer.....	230
Sr. Construction Inspector (PW).....	215
Construction Inspector (PW).....	200
Senior Office Administrator.....	175
Office Administrator.....	145

PLANNING

Practice Lead.....	\$315
Senior Technical Specialist.....	275
Technical Specialist.....	250
Principal Planner/Scientist.....	210
Senior Planner/Scientist.....	195
Associate Planner/Scientist.....	165
Assistant Planner/Scientist/Monitor.....	140
Planning Technician/Field Monitor.....	115
Senior GIS Technician.....	185
GIS Technician.....	140
Labor Compliance Officer.....	165
Labor Compliance Analyst.....	125
Senior Housing Manager.....	235
Housing Manager.....	195
Principal Housing Analyst.....	175
Senior Housing Analyst.....	145
Housing Analyst.....	115

GOVERNMENT SERVICES

City Engineer.....	\$295
Deputy City Engineer.....	260
Assistant City Engineer.....	245
Plan Check Engineer.....	205
Permit Engineer.....	195
City Inspector.....	185
Senior City Inspector (PW).....	215
City Inspector (PW).....	200
Principal Stormwater Specialist.....	250
Senior Stormwater Specialist.....	220
Stormwater Specialist.....	190
Stormwater Technician.....	170
Building Official.....	285
Senior Building Inspector.....	220
Building Inspector.....	195
Senior Grant Writer.....	210
Grant Writer.....	200
Associate Grant Writer.....	180
Assistant Grant Writer.....	160

ADMINISTRATIVE SUPPORT

Senior Management Analyst.....	\$220
Management Analyst.....	190
IT Technician.....	155
Graphics/Visualization Specialist.....	165
Administrative Assistant.....	115

BILLING RATES/COMPENSATION SCHEDULE

MNS Accounting System

The MNS accounting system will be used to report project financial information and assist the project manager in assessing the budget status of the project. The system is updated as costs are entered, providing the management team with real-time financial information. Any budget issues can be quickly identified and corrected before they become problems.

Another element of our cost management strategy is a change management log—a tool used to track all potential and actual changes during design. The agency will understand potential cost and schedule impacts of design changes before they occur.

MNS will provide detailed monthly invoices, which include the following: current period and cumulative expenditures to date, estimated cost of completion, estimated date of completion, approved contract amount by task, and comparison of task budget with an estimate of the costs to complete the task.

The MNS team will provide a progress report including a narrative summary of the specific accomplishments achieved during the billing cycle, problems encountered or anticipated, plans for resolving problems, and anticipated milestones to be achieved during the following billing cycle. Using a standard template, each invoice will be accompanied with a progress report.

Accounting System Compliance with Federal Acquisitions Regulation (FAR)

MNS' accounting software, a module in the Vantagepoint suite, is fully FAR compliant and provides full functions including: project and financial accounting; general ledger; accounts payable; accounts receivable and flexible billing; revenue recognition; project management and budgeting; time and expense management; corporate budgeting; overhead allocation; and over 300+ standard reports as well as custom reports.

As noted in Vantagepoint informational data sheets, "the ERP uses a flexible work breakdown structure (WBS) to manage even the most complex projects—allowing up to three levels of project structures, plus an additional five global levels of detailed tracking for labor that contain user-defined labels to meet individual needs. Levels can be defined globally and at the project level."

Additionally, to allow MNS to rely on a superior audit trail, Vantagepoint provides a comprehensive audit trail, allowing project costs to be tracked from the opportunity stage through project completion. Interactive general ledger reporting allows MNS to drill-down on any account balance to reveal underlying transaction detail.

Further, Vantagepoint's account solution supports ASC 606/IFRS 15 through flexibility to allocate revenue to multiple performance obligations; allows for better automation and management of revenue recognition processes; allows for easy adjustments to existing contracts; and provides functions to conduct detailed financial analysis including, billing, revenue recognition, and forecasting.

Billing Rates/Compensation Schedule

BKF ENGINEERS PROFESSIONAL SERVICES
 RATE SCHEDULE
 2025-2026

<u>CLASSIFICATION</u>	<u>HOURLY RATE</u>
PROJECT MANAGEMENT	
Principal in Charge	\$333.00
Senior Project Executive	\$309.00
Project Executive	\$301.00
Senior Project Manager Senior Technical Manager	\$292.00
Project Manager Technical Manager	\$287.00
Engineering Manager Surveying Manager Planning Manager	\$264.00
TECHNICAL STAFF	
Senior Project Engineer Senior Project Surveyor Senior Project Planner	\$245.00
Project Engineer Project Surveyor Project Planner	\$215.00
Design Engineer Staff Surveyor Staff Planner	\$188.00
BIM Specialist I, II, III	\$188.00 - \$215.00 - \$245.00
Technician I, II, III, IV, V	\$179.00 - \$190.00 - \$208.00 - \$224.00 - \$242.00
Drafter I, II, III, IV	\$140.00 - \$153.00 - \$166.00 - \$184.00
Engineering Assistant Surveying Assistant Planning Assistant	\$117.00
FIELD SURVEYING	
Survey Party Chief	\$245.00
Instrument Person	\$210.00
Survey Chainperson	\$158.00
Utility Locator I, II, III, IV	\$128.00 - \$181.00 - \$217.00 - \$247.00
Apprentice I, II, III, IV	\$97.00 - \$130.00 - \$144.00 - \$152.00
CONSTRUCTION ADMINISTRATION	
Senior Consultant	\$320.00
Senior Construction Administrator	\$279.00
Resident Engineer	\$207.00
Field Engineer I, II, III, IV	\$188.00 - \$215.00 - \$245.00 - \$263.00
FUNDING & GRANT MANAGEMENT	
Director of Funding Strategies	\$229.00
Funding Strategies Manager	\$210.00
Funding/Research Analyst I, II, III, IV	\$144.00 - \$166.00 - \$176.00 - \$194.00
PROJECT ADMINISTRATION	
Project Coordinator	\$156.00
Senior Project Assistant	\$134.00
Project Assistant	\$119.00
Clerical Administrative Assistant	\$100.00

Expert witness rates are available upon request.

Subject to the terms of a services agreement:

- Charges for outside services, equipment, materials, and facilities not furnished directly by BKF Engineers will be billed as reimbursable expenses at cost plus 10%. Such charges may include, but shall not be limited to: printing and reproduction services; shipping, delivery, and courier charges; subconsultant fees and expenses; agency fees; insurance; transportation on public carriers; meals and lodging; and consumable materials.
- Allowable mileage will be charged at the prevailing IRS rate per mile.
- Monthly invoices are due within 30 days from invoice date. Late Fee will be charged at 1.5% per month on past due accounts.
- The rates shown are subject to periodic increases, including January 1st of each year.



BKF Accounting System

BKF manages internal and external labor expenses in our Deltek Vantagepoint accounting database. This system allows us to track budgets daily, weekly, and monthly, providing for "S" curve analysis to confirm budget expenditure is consistent with the project's schedule. It is BKF's policy to not exceed our allowed fee unless there is a change in the scope work that is approved by the City.

Deltek Vantagepoint has the following attributes:

- » Account numbers identifying allowable direct, indirect, and unallowable costs
- » Ability to accumulate and segregate allowable direct, indirect, and unallowable costs into separate cost accounts
- » Ability to accumulate and segregate allowable direct costs by project, contract, and type of cost
- » Internal controls to maintain the integrity of the financial management system
- » Ability to account and record costs consistently and to ensure costs billed are in compliance with Federal Acquisition Regulation
- » Ability to ensure and demonstrate costs billed reconcile to general ledgers and job costing system
- » Ability to ensure costs are in compliance with contract terms and federal and state requirement

Project scheduling is essential to the successful completion of our projects. Utilizing project management techniques we collaborate, track, and maintain all contract, correspondence, submittals, progress billings, change orders, and close out documents. We believe that a successful journey always starts with a complete roadmap. In addition, our entire staff has been trained in efficient project management and is familiar with the ins and outs, as well as best practices, in project management.

BKF consistently tracks project costs according to the tasks performed and bills the client on a monthly, 30-day notice for the services completed in the prior month. The process is repeated on a monthly basis for the duration of the project.