

**MOUNTAIN IRON CITY COUNCIL MEETING  
COMMUNITY CENTER  
MOUNTAIN IRON ROOM  
TUESDAY, JANUARY 18, 2011 - 6:30 P.M.  
A G E N D A**

- I. Roll Call
- II. Consent Agenda
  - A. Minutes of the January 3, 2011, Regular Meeting (#1-6)
  - B. Receipts
  - C. Bills and Payroll
- III. Public Forum
- IV. Committee and Staff Reports
  - A. Mayor's Report
    - 1. Appointments (#7) \*
  - B. City Administrator's Report
    - 1. Non-Audit Services Letter (#8-9)
  - C. Director of Public Work's Report
  - D. City Attorney's Report
  - E. Sheriff's Department Report
  - F. City Engineer's Report
  - G. Personnel Committee
    - 1. Internal Filling of Operators Posting (#10)
  - H. Liaison Reports
- V. Unfinished Business
- VI. New Business
  - A. Pay Equity Report (#11-34)
  - B. Range Trail Committee Request (#35)
  - C. Greenwood Cemetery Request (#36)
- VII. Announcements
- VIII. Adjourn

\* Enclosed in packet  
# Page Number in Packet

MINUTES  
MOUNTAIN IRON CITY COUNCIL  
JANUARY 3, 2011

Mayor Skalko called the City Council meeting to order at 6:30 p.m. with the following members present: Joe Prebeg, Jr., Tony Zupancich, Susan Tuomela, Ed Roskoski, and Mayor Gary Skalko. Also present were: Craig J. Wainio, City Administrator; Jill M. Anderson, Municipal Services Secretary; Don Kleinschmidt, Director of Public Works; and Rod Flannigan, City Engineer.

The City Administrator administered the Oath of Office to Councilor-Elect Susan Tuomela.

It was moved by Skalko and seconded by Prebeg that the consent agenda be approved as follows:

1. Approve the minutes of the December 20, 2010, regular meeting as submitted.
2. That the communications be accepted, placed on file, and those requiring further action by the City Council be acted upon during their proper sequence on the agenda.
3. To acknowledge the receipts for the period December 16-31, 2010, totaling \$784,794.15, (a list is attached and made a part of these minutes).
4. To authorize the payments of the bills and payroll for the period December 16-31, 2010, totaling \$548,526.34, (a list is attached and made a part of these minutes).

The motion carried unanimously on a roll call vote.

During the public forum, Scott Asbach, Owner of Hometown Focus, spoke and requested that the Council designate Hometown Focus as the official newspaper of the City of Mountain Iron.

It was moved by Skalko and seconded by Tuomela to appoint Tony Zupancich as Deputy Mayor for 2011. The motion carried.

It was moved by Skalko and seconded by Zupancich to appoint Sam Aluni, the Trenti Law Firm, as the City Attorney for 2011. The motion carried with Roskoski voting no.

It was moved by Skalko and seconded by Tuomela to appoint Rod Flannigan, Benchmark Engineering, as the City Engineer for 2011. The motion carried.

It was moved by Zupancich and seconded by Tuomela to appoint the Hometown Focus as the official newspaper for the City of Mountain Iron for 2011. The motion carried with Roskoski voting no.

It was moved by Skalko and seconded by Roskoski to set the regular meetings for the first and third Mondays at 6:30 p.m. for 2011. The motion carried.

It was moved by Skalko and seconded by Tuomela to designate the City's official depositories as the American Bank, Queen City Federal, Wells Fargo Bank, US Bank, Twin

City Federal, League of Minnesota Cities 4M Fund, Miller Johnson Steichen Kinnard, Inc., Morgan Stanley Smith Barney, Inc., Northland Securities, Northland Trust, First National Bank of Buhl, and Federal Home Loan Bank, for 2011. The motion carried.

It was moved by Skalko and seconded by Zupancich to re-appoint Victoria Juntunen to serve on the Planning and Zoning Commission with her term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Prebeg to appoint James Techar to fill the unexpired term of Joe Piersig to serve on the Planning and Zoning Commission with his term expiring on December 31, 2011. The motion carried.

It was moved by Skalko and seconded by Tuomela to re-appoint Reynold Renzaglia to the Utility Advisory Board with his term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Zupancich to re-appoint Brian Wilson to the Park and Recreation Board with his term expiring on December 31, 2013. The motion carried with Roskoski voting no.

It was moved by Skalko and seconded by Tuomela to re-appoint Joseph Prebeg, Jr. to the Park and Recreation Board with his term expiring on December 31, 2013. The motion carried with Roskoski voting no.

It was moved by Skalko and seconded by Prebeg to re-appoint Gerry Golobich to the Park and Recreation Board with his term expiring on December 31, 2013. The motion carried with Roskoski voting no.

It was moved by Skalko and seconded by Tuomela to appoint Susan Tuomela, as the Council Liaison and voting member, to the Economic Development Authority with her term expiring on December 31, 2014. The motion carried.

It was moved by Skalko and seconded by Prebeg to appoint Alan Stanaway to the Economic Development Authority with his term expiring on December 31, 2015. The motion carried.

It was moved by Skalko and seconded by Tuomela to re-appoint Carolyn Olsen to the Library Board with her term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Tuomela to re-appoint Mildred Babbini to the Library Board with her term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Zupancich to appoint Alan Stanaway to the Public Safety and Health Board with his term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Prebeg to appoint Susan Tuomela, as the Council Representative, to the Public Safety and Health Board with her term expiring on December 31, 2014. The motion carried.

It was moved by Skalko and seconded by Roskoski to re-appoint Tom Cvar to the Cable Commission with his term expiring on December 31, 2013. The motion carried.

It was moved by Skalko and seconded by Zupancich to appoint Sue Tuomela to the Building and Grounds Committee. The motion carried.

The Mayor updated the Council on the following:

- Hydrants. He reminded residents, for safety reasons, to “Adopt a Hydrant” and clean the snow from around the hydrants as needed.
- Recognition. Councilor Prebeg wanted to recognize a long standing member of Mountain Iron, Regetta McGregor, 93 years old, who passed away a short time ago. He said that she was very involved and active in Mountain Iron during her life time. He offered condolences to the family.

It was moved by Skalko and seconded by Prebeg to accept the resignation of Jim Giorgi from the Planning and Zoning Commission. The motion carried.

The Council directed City Staff to send letters of thanks to all commission and board members who no longer serve the City.

It was moved by Zupancich and seconded by Skalko that the liquor license applications for the period January 3, 2011 through December 31, 2011, be approved and issued to the following individual and business establishment pursuant to the approval, where necessary, of the Liquor Control Commission and pursuant to the payment of all outstanding license fees and utility charges:

Keny J. Adams	Wine
May December Endeavors Inc.	3.2 Malt Liquor
DBA: Country Kitchen	
5470 Mountain Iron Drive	
Virginia (Mountain Iron), MN 55792	

The motion carried with Roskoski voting no.

The City Council requested City Staff to ask the City Attorney for an opinion regarding the request of Country Kitchen to have the City Council authorize them to serve strong beer.

It was moved by Roskoski and seconded by Prebeg to appoint Tiffany Wolfe as an Emergency Medical Technician for the City of Mountain Iron. The motion carried.

The City Administrator updated the Council on the following:

- Pay Equity. He said that he would be submitting the Pay Equity Report at the next City Council meeting.
- Silicon Energy Building. He said that the project was moving forward, and said they now have heat in the building and are anticipating a March opening. Councilor Roskoski asked where people would go to apply for positions at Silicon Energy. The

- Administrator thought they were going through the Job Service.
- Agenda Descriptions. Councilor Roskoski requested to have a better description for agenda items to post on the public television station.

It was moved by Zupancich and seconded by Tuomela to appoint the following for the 2010-2011 Rink Workers as follows:

Blake Johnson	Chanelle Holmes	Mark Witzman	Cody Jones
Jake Stevens	Harley Sanders	Justin Nelson	

The motion carried.

During the Director of Public Work's report, Councilor Roskoski asked how much the City charges for cardboard collection. The Director of Public Works said there is no charge for any of the recycling services in the City; this is to meet the 25% mandated solid waste reduction in the City.

The City Engineer thanked the Council for re-appointing his firm as the City Engineer.

It was moved by Prebeg and seconded by Tuomela to authorize B.G.'s Bar and Grill to serve alcohol on February 26, 2011, for the wedding reception of Brandon Ekholm at the Mountain Iron Community Center. The motion carried.

It was moved by Zupancich and seconded by Tuomela to have the next regular meeting on Tuesday, January 18, 2011 at 6:30 p.m. due to the Martin Luther King holiday. The motion carried.

The Council reviewed the request of Range Mental Health Center Incorporated for a donation for their wrap-around services to individuals and families. It was the consensus of the Council that the City already donates by waiving the building rental fees for their Christmas party held in the building.

At 7:23 p.m., it was moved by Skalko and seconded by Tuomela that the meeting be adjourned. The motion carried.

Submitted by:



Jill M. Anderson, CMC  
Municipal Services Secretary

[www.mtniron.com](http://www.mtniron.com)

#### COMMUNICATIONS

1. Range Mental Health Center Incorporated, requesting a donation for their wrap around services they offer to people in need.

## Summary By Category And Distribution

Category	Distribution	Amount
UTILITY	UTILITY	129,598.54
METER DEPOSITS	ELECTRIC	500.00
METER DEPOSITS	WATER	40.00
LICENSES	ANIMAL	65.00
CHARGE FOR SERVICES	ELECTRIC-CHG FOR SERVICES	21.70
BUILDING RENTALS	BUILDING RENTAL DEPOSITS	800.00
BUILDING RENTALS	COMMUNITY CENTER	700.00
CD INTEREST	CD INTEREST 101	990.56
CD INTEREST	CD INTEREST 378	2,971.69
CD INTEREST	CD INTEREST 603	990.56
LICENSES	LIQUOR	1,030.00
MISCELLANEOUS	ASSESSMENT SEARCHES	10.00
MISCELLANEOUS	REIMBURSEMENTS	16,469.00
FINES	CRIMINAL	-
FINES	PARKING VIOLATIONS	15.00
LICENSES	CIGARETTE	200.00
SPECIAL ASSESSMENTS	SPECIAL ASSESS.-BOND MONEY	977.03
SPECIAL ASSESSMENTS	INTEREST-SP.ASSESS.-BONDS ISSU	625.31
INTERGOVERNMENTAL REVENUE	HOMESTEAD CREDIT	15,090.75
INTERGOVERNMENTAL REVENUE	LOCAL GOVERNMENT AID	578,134.00
INTERGOVERNMENTAL REVENUE	MISCELLANEOUS STATE AID	2,264.50
MISCELLANEOUS	CIVIC ASSOCIATION GRANT	1,000.00
MISCELLANEOUS	BLUE CROSS/BLUE SHIELD PAYABLE	32,300.51
Summary Totals:		<u>784,794.15</u>

Per	Date	Check No	Vendor No	Payee	Check GL Acct	Amount
01/11	01/05/2011	140465	10008	AIRGAS NORTH CENTRAL	101-20200	297.54
01/11	01/05/2011	140466	10014	ARROWHEAD REG FIREFIGHTERS'	101-20200	65.00
01/11	01/05/2011	140467	5007	ASSURANT EMPLOYEE BENEFITS	101-20200	678.85
01/11	01/05/2011	140468	20039	BIOSOLIDS DISPOSAL SITE	602-20200	5,941.62
01/11	01/05/2011	140469	20010	BISS LOCK INC	101-20200	33.67
01/11	01/05/2011	140470	20014	BORDER STATES ELECTRIC SUPPLY	604-20200	2,099.00
01/11	01/05/2011	140471	20004	BURGHER OFFICE EQUIPMENT	101-20200	16,136.00
01/11	01/05/2011	140472	30017	CARQUEST (MOUNTAIN IRON)	101-20200	296.47
01/11	01/05/2011	140473	30054	CIVIC SYSTEMS LLC	101-20200	4,285.00
01/11	01/05/2011	140474	30072	CW TECHNOLOGY	101-20200	1,885.07
01/11	01/05/2011	140475	60026	FASTENAL COMPANY	101-20200	31.90
01/11	01/05/2011	140476	60006	FISHER PRINTING	601-20200	521.55
01/11	01/05/2011	140477	70035	G & K SERVICES	101-20200	98.34
01/11	01/05/2011	140478	70028	GREATER MINNESOTA AGENCY INC	101-20200	384.00
01/11	01/05/2011	140479	70029	GUARDIAN PEST CONTROL INC	101-20200	74.22
01/11	01/05/2011	140480	140013	HD WATERWORKS SUPPLY	601-20200	1,058.67
01/11	01/05/2011	140481	80017	HENRY'S WATERWORKS INC	601-20200	435.07
01/11	01/05/2011	140482	110013	JERRY D KUJALA	101-20200	1,212.13
01/11	01/05/2011	140483	110023	KEEPRS INCORPORATED	101-20200	257.05
01/11	01/05/2011	140484	120032	LAKE COUNTRY POWER	101-20200	166.99
01/11	01/05/2011	140485	120005	LEAGUE OF MN CITIES INS TRUST	602-20200	50,640.00
01/11	01/05/2011	140486	130030	MACQUEEN EQUIPMENT	603-20200	298.06
01/11	01/05/2011	140487	130009	MINNESOTA POWER (ALLETE INC)	101-20200	1,416.27
01/11	01/05/2011	140488	140020	NEW LONDON WAREHOUSE	101-20200	11.90
01/11	01/05/2011	140489	140052	NORTHEAST SERVICE COOPERATIVE	101-20200	46,143.78
01/11	01/05/2011	140490	140004	NORTHERN ENGINE & SUPPLY INC	101-20200	18.57
01/11	01/05/2011	140491	140056	NORTHLAND TRUST SERVICES INC	378-20200	301,837.50
01/11	01/05/2011	140492	140008	NORTRAX EQUIPMENT/POWERPLAN	101-20200	5,745.10
01/11	01/05/2011	140493	160002	PETTY CASH FUND	604-20200	214.06
01/11	01/05/2011	140494	170007	QUILL CORPORATION	604-20200	333.68
01/11	01/05/2011	140495	180008	RADKO IRON & SUPPLY INC	101-20200	347.10
01/11	01/05/2011	140496	180009	RANGE RECREATION CIVIC CENTER	101-20200	7,308.00
01/11	01/05/2011	140497	20015	ROBERT BROWN	101-20200	249.00
01/11	01/05/2011	140498	190045	SERVICE SOLUTIONS	101-20200	22.34
01/11	01/05/2011	140499	190004	SKUBIC BROS INC	101-20200	284.18
01/11	01/05/2011	140500	190063	SWANSON & YOUNGDALE	101-20200	1,285.00
01/11	01/05/2011	140501	200028	TRI CITIES BIOSOLIDS DISPOSAL	602-20200	6,002.40
01/11	01/05/2011	140502	200036	TRITEC OF MINNESOTA INC	101-20200	211.45
01/11	01/05/2011	140503	210002	UNITED TRUCK BODY COMPANY INC	101-20200	27.20
01/11	01/05/2011	140504	220025	VERIZON WIRELESS	101-20200	33.54
01/11	01/05/2011	140505	230005	WESCO DISTRIBUTION INC	604-20200	556.07

Totals:

458,943.34

Payroll-PP Ending 12/24/10

89,583.00

TOTAL EXPENDITURES

\$548,526.34

**COUNCIL LETTER 011811-IVA1**

**MAYOR SKALKO**

**APPOINTMENTS**

**DATE:** January 13, 2011  
**FROM:** Mayor Gary Skalko  
Craig J. Wainio  
City Administrator

---

Appointments to:

- Planning & Zoning Commission: Tim Johnston - 3 year term (replaces Jim Giorgi)
- City Council Liaison to the Library Board: Susan Tuomela



WALKER, GIROUX & HAHNE, LTD  
225 1<sup>ST</sup> STREET N SUITE 2400  
P.O. BOX 960  
VIRGINIA, MN 55792  
218-749-4880 FAX 218-749-8528

TO: CRAIG WAINIO

FROM: PATTY SABIE

DATE: January 6, 2011

**CITY OF MOUNTAIN IRON "NONAUDIT SERVICES" LETTER**

Craig,

Enclosed please find a copy of the letter that we are required to have on file to document that you have been designated by the City Council to oversee, monitor, accept responsibility and evaluate the "nonaudit services", which include preparation of the financial statements and notes to the financial statements to be included in the audit.

Please have a council member sign the letter also, and return to our office.

Please call if you have questions.

Thank you,



## NONAUDIT SERVICES

Nonaudit services performed by Walker, Giroux & Hahne, Ltd. (check applicable items):

1.  Preparing a trial balance based on entity management's chart of accounts.
2.  Maintaining depreciation schedules for which entity management has determined the method and rate of depreciation and salvage value of the assets.
3.  Preparing draft financial statements based on entity management's chart of accounts and trial balance and any adjusting, correcting, and closing entries that have been approved by entity management.
4.  Preparing draft notes to the financial statements based on information determined and approved by entity management.

With regard to the above nonaudit services performed by Walker, Giroux & Hahne, Ltd. during the audit of City of Mountain Iron, Minnesota for the year ended December 31, 2010, I confirm the following:

1. I have been designated by the City of Mountain Iron, Minnesota to be responsible and accountable for overseeing the nonaudit services.
2. I have monitored the performance of the nonaudit services.
3. I have made all decisions that involved entity management functions related to the nonaudit services and accepted full responsibility for those decisions.
4. I have evaluated the adequacy of the services performed.

Craig Wainio, Administrator  
Printed Name and Title

\_\_\_\_\_  
Signature

Craig Wainio, Administrator has been designated by the City of Mountain Iron, Minnesota to be responsible and accountable for overseeing the above nonaudit services.

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Signature

**COUNCIL LETTER 011811-IVG1**

**PERSONNEL COMMITTEE**

**OPERATORS POSITION**

**DATE:** January 13, 2011  
**FROM:** Personnel Committee  
Craig J. Wainio  
City Administrator

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The Personnel Committee will have a recommendation available for the meeting to fill the internal posting for an operator.

Part A: Jurisdiction Identification

Jurisdiction:

Jurisdiction Type:

Contact:

Phone:

E-Mail:

Part B: Official Verification

- 1. The job evaluation system used measured skill, effort responsibility and working conditions and the same system was used for all classes of employees.

The system used was:

Description:

[Empty box for description]

- 2. Health Insurance benefits for male and female classes of comparable value have been evaluated and:

- 3. An official notice has been posted at:

(prominent location)

informing employees that the Pay Equity Implementation Report has been filed and is available to employees upon request. A copy of the notice has been sent to each exclusive representative, if any, and also to the public library.

The report was approved by:

(governing body)

(chief elected official)

(title)

Part C: Total Payroll

[Empty box for total payroll]

is the annual payroll for the calendar year just ended December 31.

Checking this box indicates the following:

- signature of chief elected official
- approval by governing body
- all information is complete and accurate, and
- all employees over which the jurisdiction has final budgetary authority are included

Date Submitted: [Empty box]

**Compliance Report**

Jurisdiction: Mountain Iron  
8586 Enterprise Drive South

Report Year: 2011  
Case: 1 - 2011 DATA (Private (Jur Only))

Mountain Iron MN 55768

Contact: Craig Wainio

Phone: (218) 748-7570

E-Mail: cwainio@ci.mountain-iron.mn.us

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

**I. GENERAL JOB CLASS INFORMATION**

	<b>Male Classes</b>	<b>Female Classes</b>	<b>Balanced Classes</b>	<b>All Job Classes</b>
# Job Classes	9	5	0	14
# Employees	16	5	0	21
Avg. Max Monthly Pay per employee	4,318.28	3,866.31		4,210.67

**II. STATISTICAL ANALYSIS TEST**

**A. Underpayment Ratio = 92.59 \***

	<b>Male Classes</b>	<b>Female Classes</b>
a. # At or above Predicted Pay	4	2
b. # Below Predicted Pay	5	3
c. TOTAL	9	5
d. % Below Predicted Pay (b divided by c = d)	55.56	60.00

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

**B. T-test Results**

Degrees of Freedom (DF) = 19

Value of T = 1.377

a. Avg. diff. in pay from predicted pay for male jobs = (\$36)

b. Avg. diff. in pay from predicted pay for female jobs = (\$282)

**III. SALARY RANGE TEST = 0.00 (Result is A divided by B)**

A. Avg. # of years to max salary for male jobs = 0.00

B. Avg. # of years to max salary for female jobs = 0.00

**IV. EXCEPTIONAL SERVICE PAY TEST = 77.14 (Result is B divided by A)**

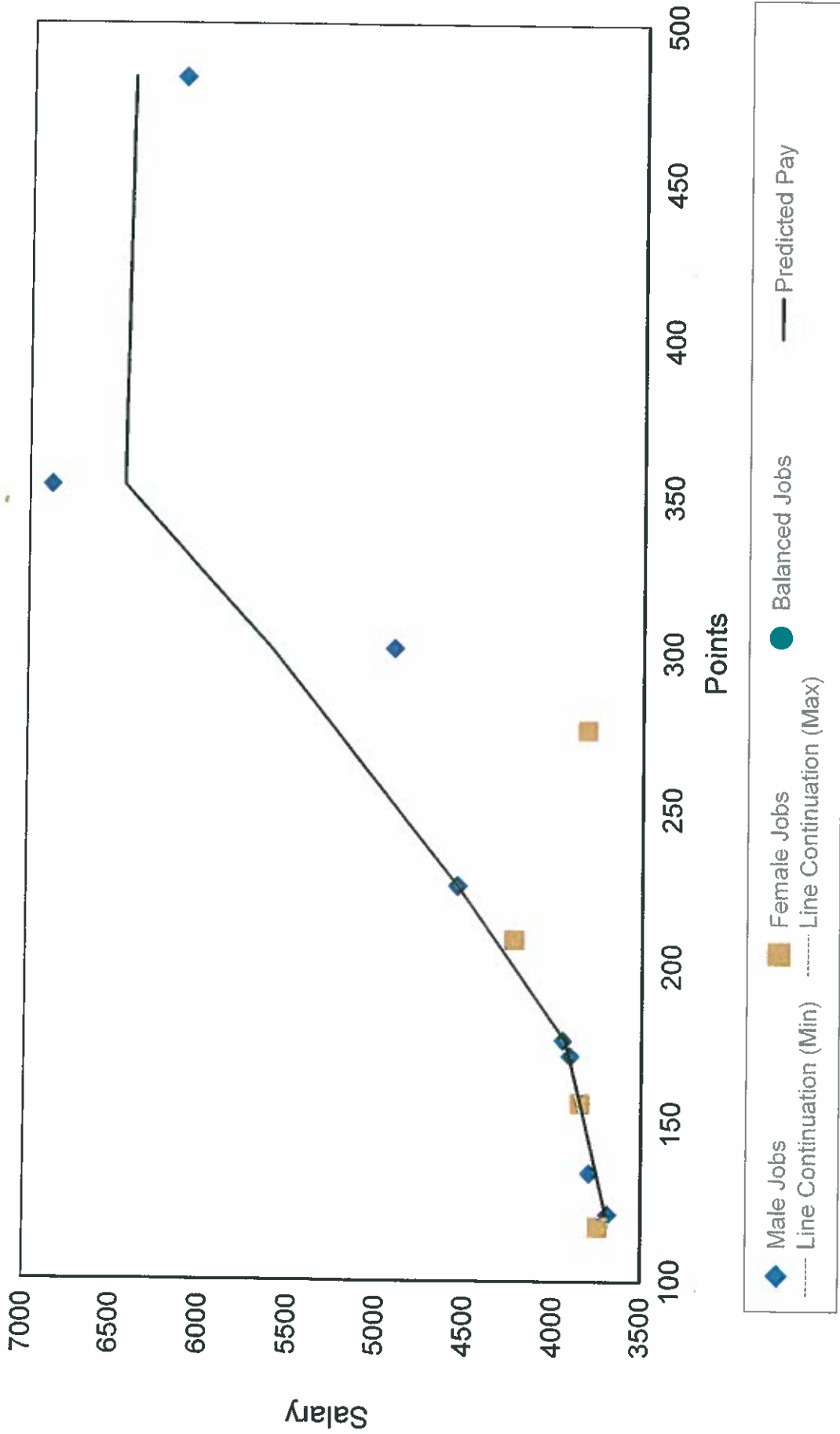
A. % of male classes receiving ESP 77.78 \*

B. % of female classes receiving ESP 60.00

\*(If 20% or less, test result will be 0.00)

Predicted Pay Report for Mountain Iron  
 Case : 2011 DATA

12/13/2010



Predicted Pay Report for Mountain Iron  
Case : 2011 DATA

12/13/2010

Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Secretary	0	1	1	Female	117	\$3,733.60	\$3,677.28	\$56.32
2	Assistant Librarian	0	1	1	Female	117	\$3,733.60	\$3,677.28	\$56.32
3	Labor	2	0	2	Male	121	\$3,683.33	\$3,694.32	(\$10.99)
4	Building Maintenance	1	0	1	Male	134	\$3,790.80	\$3,749.82	\$40.98
5	Operator	5	0	5	Male	156	\$3,839.33	\$3,843.84	(\$4.51)
8	Accounting Technician	0	1	1	Female	156	\$3,839.33	\$3,843.84	(\$4.51)
6	WWTP Operator	2	0	2	Male	171	\$3,901.73	\$3,909.57	(\$7.84)
7	Maintenance	1	0	1	Male	176	\$3,945.07	\$3,933.33	\$11.74
9	Municipal Services Secretary	0	1	1	Female	208	\$4,217.20	\$4,343.30	(\$126.10)
10	Journeyman Lineman	2	0	2	Male	225	\$4,541.33	\$4,540.80	\$0.53
12	Librarian	0	1	1	Female	275	\$3,807.80	\$5,199.97	(\$1,392.17)
11	Foreman	1	0	1	Male	301	\$4,910.62	\$5,617.21	(\$706.59)
13	Director of Public Works	1	0	1	Male	353	\$6,871.19	\$6,451.68	\$419.51
14	City Administrator	1	0	1	Male	483	\$6,125.44	\$6,415.07	(\$289.63)

Job Number Count: 14

Job Class Data Entry Verification List

Mountain Iron  
LGID 833

Case: 2011 DATA

Job Nbr	Class Title	Nbr Males	Nbr Females	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Secretary	0	1	F	117	\$3,733.60	\$3,733.60	0.00	22.00	Longevity
2	Assistant Librarian	0	1	F	117	\$3,733.60	\$3,733.60	0.00	1.00	
3	Labor	2	0	M	121	\$3,683.33	\$3,683.33	0.00	10.00	Longevity
4	Building Maintenance	1	0	M	134	\$3,790.80	\$3,790.80	0.00	9.00	
5	Operator	5	0	M	156	\$3,839.33	\$3,839.33	0.00	33.00	Longevity
8	Accounting Technician	0	1	F	156	\$3,839.33	\$3,839.33	0.00	30.00	Longevity
6	WWTP Operator	2	0	M	171	\$3,901.73	\$3,901.73	0.00	32.00	Longevity
7	Maintenance	1	0	M	176	\$3,945.07	\$3,945.07	0.00	17.00	Longevity
9	Municipal Services Secreta	0	1	F	208	\$4,217.20	\$4,217.20	0.00	32.00	Longevity
10	Journeyman Lineman	2	0	M	225	\$4,541.33	\$4,541.33	0.00	3.00	
12	Librarian	0	1	F	275	\$3,807.70	\$3,807.80	0.00	4.00	
11	Foreman	1	0	M	301	\$4,910.62	\$4,910.62	0.00	28.00	Longevity
13	Director of Public Works	1	0	M	353	\$6,871.19	\$6,871.19	0.00	29.00	Longevity
14	City Administrator	1	0	M	483	\$6,125.44	\$6,125.44	0.00	13.00	Longevity

Job Number Count: 14



# Guide to Understanding Pay Equity Compliance and Computer Report

November 2010

Pay Equity Office  
Minnesota Management & Budget  
400 Centennial Office Building  
658 Cedar Street  
St. Paul, MN 55155

(651) 259-3761 (Voice)  
(651) 282-2699 (TTY)

[www.mmb.state.mn.us](http://www.mmb.state.mn.us)

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## **Guide to Understanding Pay Equity Compliance**

In 1984, the Minnesota Legislature passed the Local Government Pay Equity Act (LGPEA) (M.S. 471.991-.999). Local governments were given until December 31, 1991 to comply with the law and were required to file reports with Minnesota Management & Budget (MMB) by January 31, 1992. All jurisdictions were then placed on a three year reporting cycle with a third of them reporting each year beginning in January of 1994. This booklet gives a general overview of how data from the local government reports is analyzed and how the tests for compliance are conducted. Complete details of compliance requirements are in Minnesota Rules Chapter 3920.

This booklet also describes the computer software developed by MMB. This software calculates several of the tests for compliance and the reports produced by the software are explained on pages three through seven.

## Tests for Compliance

1. **Completeness and Accuracy Test** - determines whether jurisdictions have filed reports on time, included correct data and supplied all required information.
2. **Statistical Analysis Test** - described on pages three through five, compares salary data to determine if female classes are paid consistently below male classes of comparable work value (job points). MMB has developed software that calculates the results for this test. This test is generally applied to larger jurisdictions. For smaller jurisdictions, the alternative analysis is used.
3. **Alternative Analysis Test** - described on pages eight through 11, compares salary data to determine if female classes are paid below male classes even though the female classes have similar or greater work value (job points). The software is not used for this test.
4. **Salary Range Test** - described on page 12, compares the average number of years it takes for individuals to move through salary ranges established for female classes compared to male classes. This test only applies to jurisdictions that have a system where there is an established number of years to move through salary ranges.
5. **Exceptional Service Pay Test** - described on page 13, compares how often individuals in male classes receive longevity or performance pay above the normal salary range compared to how often individuals in female classes receive this type of pay. This test applies only to jurisdictions that have a system that includes exceptional service pay.

## Determining Whether the Alternative or Statistical Analysis Will Be Used

1. **Alternative analysis - jurisdiction has:**
  - Three or fewer male classes.

NOTE: Jurisdictions with three or fewer male classes may want to skip over the information on pages two through seven describing the statistical analysis and computer reports.
2. **Statistical analysis - jurisdiction has:**
  - Six or more male classes and at least one class with an established salary range, or
  - Four or five male classes and an underpayment ratio of 80% or more. May or may not have classes with an established salary range.
3. **Start in statistical analysis but go to alternative analysis - jurisdiction has:**
  - Four or five male classes and an underpayment ratio below 80%, or
  - An underpayment ratio below 80%, six or more male classes, but no classes with a salary range.

## Explanation of Computer Reports

Information contained in the next few pages is intended to explain the three reports produced by the Pay Equity Analysis System Software. Look at the sample reports as you read the following explanations. Each numbered explanation corresponds to a shaded number on the examples on pages three, five and six. For informational purposes, a sample of an optional graph produced with the Pay Equity Analysis software is shown on page seven.

# Compliance Report

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from the

Pay Equity Implementation Report data. Parts II, III and IV of the Compliance Report give test results. For more detail on each test, refer to Minnesota Rules Chapter 3920.

## I. GENERAL JOB CLASS INFORMATION

	Male Classes <sup>1</sup>	Female Classes <sup>2</sup>	Balanced Classes	All Job Classes
# Job Classes	8	4	2	14
# Employees	14	4	24	42
Avg. Max Monthly Pay Per Employee	1,537.22	1,796.87		1,656.86 <sup>3</sup>

## II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 150.0\* <sup>4</sup>

	Male Classes	Female Classes
a. # At or above Predicted Pay	5	3
b. # Below Predicted Pay	3	1
c. TOTAL	8	4
d. % Below Predicted Pay (b divided by c = d)	37.50 <sup>5</sup>	25.00 <sup>6</sup>

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

### B. T-test Results

Degrees of Freedom (DF) = 16 Value of T = -3.732 <sup>7</sup>

- a. Avg. diff. in pay from predicted pay for male jobs = \$ 2 <sup>8</sup>
- b. Avg. diff. in pay from predicted pay for female jobs = \$75 <sup>9</sup>

## III. SALARY RANGE TEST = 105.71% <sup>10</sup> (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 5.29
- B. Avg. # of years to max salary for female jobs = 5.00

## IV. EXCEPTIONAL SERVICE PAY TEST = 50.00% <sup>11</sup> (Result is B divided by A)

- A. % of male classes receiving ESP 50.00\*
- B. % of female classes receiving ESP 25.00

\*(If 20% or less, test result will be 0.00.)

## Compliance Report

Explanations below correspond to shaded numbers on page three.

1. **Average Maximum Monthly Salary for Employees in Male Classes**
2. **Average Maximum Monthly Salary for Employees in Female Classes**
3. **Overall Average Maximum Monthly Salary for an Employee**
4. **Underpayment Ratio**

The minimum requirement to pass the statistical analysis test is an underpayment ratio of 80%. The underpayment ratio is calculated by dividing the percentage of male classes below predicted pay (item five) by the percentage of female classes below predicted pay (item six). In the example on page three,  $37.5 \div 25 = 150\%$ . Jurisdictions with an underpayment ratio below 80% can improve their score by increasing salaries for female classes to at or above predicted pay. More details regarding predicted pay are on pages six, and 14 through 17.

If the underpayment ratio is less than 80%, a jurisdiction may still pass the statistical analysis test if the t-test results (explained in item 7) are not statistically significant. The t-test measures the average dollar difference from predicted pay for male and female classes.

5. **Percentage of Male Classes Below Predicted Pay**

This percentage is calculated by dividing the number of male classes below predicted pay by the overall total of male classes. In the example on page three, the total of male classes is eight, and three fall below predicted pay. Therefore,  $3 \div 8 = 37.50\%$ .

6. **Percentage of Female Classes Below Predicted Pay**

This percentage is calculated by dividing the number of female classes below predicted pay by the overall total of female classes. In the example on page three, the total of female classes is four and one of those falls below predicted pay. Therefore,  $1 \div 4 = 25\%$ .

7. **T-Test & Degrees of Freedom**

These numbers are used only for jurisdictions with an underpayment ratio below 80%, at least six male classes and at least one class with a salary range. **If the underpayment ratio is 80% or more, these numbers are not used nor are they used for jurisdictions in the alternative analysis.**

These numbers show the average dollar amount that males and females are from predicted pay and answer the question: Are females paid less than males on average and, is the underpayment of females statistically significant?

To determine if these numbers show statistical significance, they must be checked against the table on page five. Find the DF number in the "Degrees of Freedom" column and then look across for the "Value of T." If the "value of t" on the compliance report is less than the "value of t" on the table, it means that either there is no underpayment of female classes or that the underpayment is not statistically significant. If the t-test number is the same or more than the "value of t" on the table, the underpayment for female classes is statistically significant and the jurisdiction would not pass the test.

Salary increases for female classes sufficient to eliminate statistical significance would allow a jurisdiction to pass the statistical analysis test even with an underpayment ratio below 80%.

In the example on page three, t-test results would not be used because the underpayment ratio is above 80%, but let's assume we needed to check these results. First, we would find 16 in the DF column and then look across to find the

value of t at 1.746. Since our t-test number is -3.732, well below the value of t on the table, these results would show that on average, females are not underpaid compared to males.

<u>DF</u>	<u>Value of t</u>	<u>DF</u>	<u>Value of t</u>	<u>DF</u>	<u>Value of t</u>
1	6.314	12	1.782	23	1.714
2	2.920	13	1.771	24	1.711
3	2.353	14	1.761	25	1.708
4	2.132	15	1.753	26	1.706
5	2.015	16	1.746	27	1.703
6	1.943	17	1.740	28	1.701
7	1.895	18	1.734	29	1.699
8	1.860	19	1.729	30	1.697
9	1.833	20	1.725	40	1.684
10	1.812	21	1.721	60	1.671
11	1.796	22	1.717	120	1.658
				Infinity	1.645

While the entire method for calculating t-test results cannot be explained here, it is a commonly accepted mathematical technique for measuring statistical significance. The formula is fairly complex, but basically it factors in predicted pay, the dollar difference from predicted pay and the number of employees. The DF number is the total number of employees in male or female dominated classes only, minus two.

by reducing the number of years it takes for female classes to reach maximum salaries, increasing the number of years for males to reach maximum salaries, or some combination of both. A result of 0% would mean that either there are no male classes with an established number of years to move through a salary range, no female classes with an established number of years to move through a salary range, or both. A description of how the salary range test is calculated is on page 12.

**8. Average Dollar Amount Male Classes are Above or Below Predicted Pay**

In the example on page three, the maximum monthly salary for male classes, on average, is \$2 above predicted pay.

**9. Average Dollar Amount Female Classes are Above or Below Predicted Pay**

In the example on page three, the maximum monthly salary for female classes, on average, is \$75 above predicted pay.

**10. Salary Range Test**

This number must be either 0% or 80% or more to pass this test. In the example on page three, 105.71% is passing. Jurisdictions not passing this test can pass it

**11. Exceptional Service Pay Test**

This number must be either 0% or 80% or more to pass this test. In the example on page three, 50% is not passing. Jurisdictions not passing this test can pass it by either increasing the number of female classes that receive exceptional service pay, decreasing the number of male classes that receive exceptional service pay, or some combination of both. A result of 0% could mean that fewer than 20% of male classes receive exceptional service pay or that no female classes receive exceptional service pay. A description of how the exceptional service pay test is calculated is on page 13.

# Predicted Pay Report

Explanations correspond to shaded numbers below.

This report can be printed after the results are computed. The predicted pay and pay difference columns are helpful in analyzing the cost of adjusting the salary for any given class.

at any particular point level. Specific details of the method used to calculate predicted pay is explained in pages 14 through 17. The graph on page seven shows a "predicted pay line" and how male and female classes scatter around that line. Predicted pay amounts are determined only from the jurisdiction itself, not from any external factors or salaries.

## 1. Predicted Pay

The most simplistic definition of predicted pay is that it is the average pay of male classes at any given point value. Predicted pay is calculated by averaging the maximum monthly salaries for male classes in the jurisdiction. It is the standard for comparing how males and females are compensated. Predicted pay is a mirror, or reflection, of the current compensation practice within a jurisdiction for male classes, but is not necessarily the salary that "should" be paid

## 2. Pay Difference

Shows the dollar amount that maximum monthly salaries fall above or below predicted pay. If a jurisdiction does not pass the statistical test and needs to increase salaries for female classes, either to reach an underpayment ratio of 80% or eliminate the statistical significance of the t-test, this information is useful in calculating the cost. For example, the cost to increase the female class of "stage manager" to predicted pay would be \$6.20 per month.

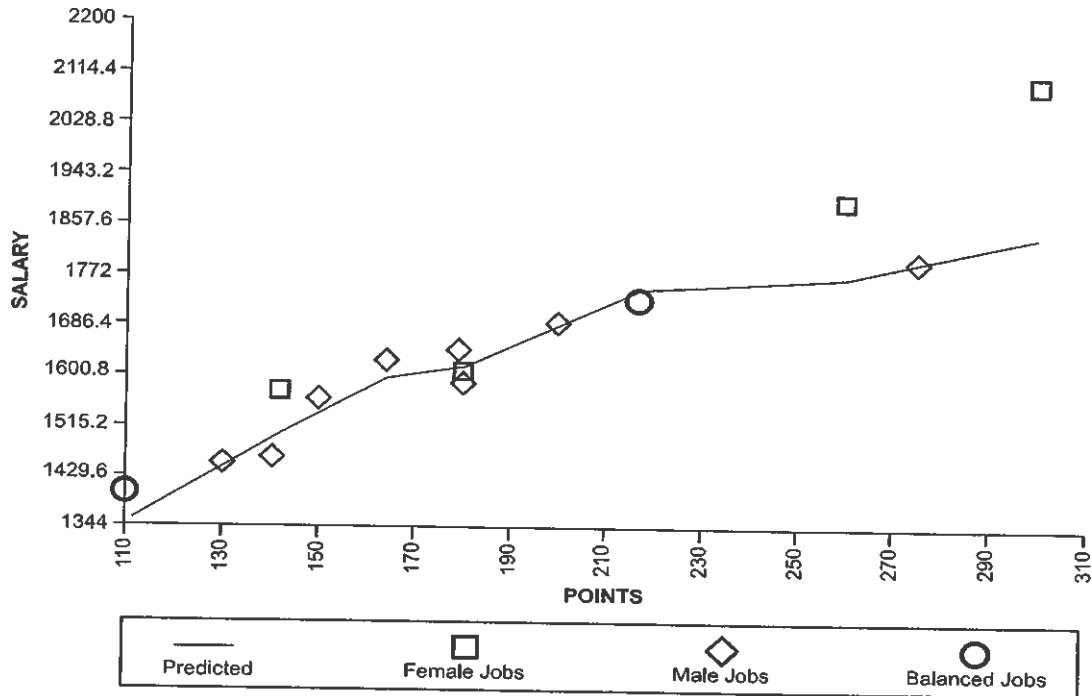
### Predicted Pay Report

04/20/92								Page 1	
Job Number	Class Title	Male Empl	Female Empl	Total Empl	Sex	Work Points	Max. Mo. Salary	Predicted Pay	Pay Difference
1	Box Office	1	1	2	B	110	1,400.41	1344.82	55.59
2	Stage Crew	6	1	7	M	130	1,450.26	1447.15	3.11
3	Props Chief	1	0	1	M	140	1,460.94	1495.59	-34.65
4	Costume Designer	0	1	1	F	142	1,575.89	1505.17	70.72
5	Set Tech.	1	0	1	M	150	1,560.75	1540.12	20.63
6	Lighting Tech.	1	0	1	M	164	1,625.50	1598.54	26.96
7	Effects Eng.	1	0	1	M	179	1,645.22	1617.17	28.05
8	Stage Manager	0	1	1	F	180	1610.30	1616.50	-6.20
9	Writer	1	0	1	M	180	1,590.19	1616.50	-26.31
10	Marketing Director	1	0	1	M	200	1,690.85	1689.43	1.42
11	Actor/Actress	10	12	22	B	217	1,730.85	1714.27	16.48
12	Director	1	0	1	M	248	1,795.76	1799.79	-4.03
13	Producer	0	1	1	F	260	1,900.60	1830.73	69.87
14	General Manager	0	1	1	F	300	2,100.67	1933.91	166.76



## Optional Graph

### Predicted Pay for Stageville Theatre



## Data Entry List Report

Shows the data that has been entered for computation. This report should be carefully reviewed before computing the results. If any errors are found, they must be corrected before computing results.

### Data Entry List

04/20/92								Page 1	
Job Number	Class Title	Male Empl	Female Empl	Work Points	Min. Mo. Salary	Max Mo. Salary	Years to Max	Nbr Yrs Service	Exceptional Service Pay
1	Box Office	1	1	110	1,200.00	1,400.41	4		
2	Stage Crew	6	1	130	1,250.00	1,450.26	5		
3	Props Chief	1	0	140	1,260.00	1,460.94	5		Longevity
4	Costume Designer	0	1	142	1,375.00	1,575.89	5		Longevity
5	Set Tech.	1	0	150	1,360.00	1,560.75	5		
6	Lighting Tech.	1	0	164	1,400.00	1,625.50	6		Longevity
7	Effects Eng.	1	0	179	1,425.00	1,645.22	6		Longevity
8	Stage Manager	0	1	180	1,425.00	1,610.30	5		
9	Writer	1	0	180	1,400.00	1,590.19	6		Longevity
10	Marketing Director	1	0	200	1,490.00	1,690.85	4		
11	Actor/Actress	10	12	217	1,500.00	1,730.85	4		Performance
12	Director	1	0	248	1,600.00	1,795.76			
13	Producer	0	1	260	1,700.00	1,900.60			
14	General Manager	0	1	300	1,800.00	2,100.67			

## Alternative Analysis Test

The minimum requirement to pass this test is that:

- a) there is no compensation disadvantage for at least 80% of female classes compared to male classes; or,
- b) compensation differences can be accounted for by years of service or performance.

On the next few pages the four possibilities that exist for inequities or a compensation disadvantage are described.

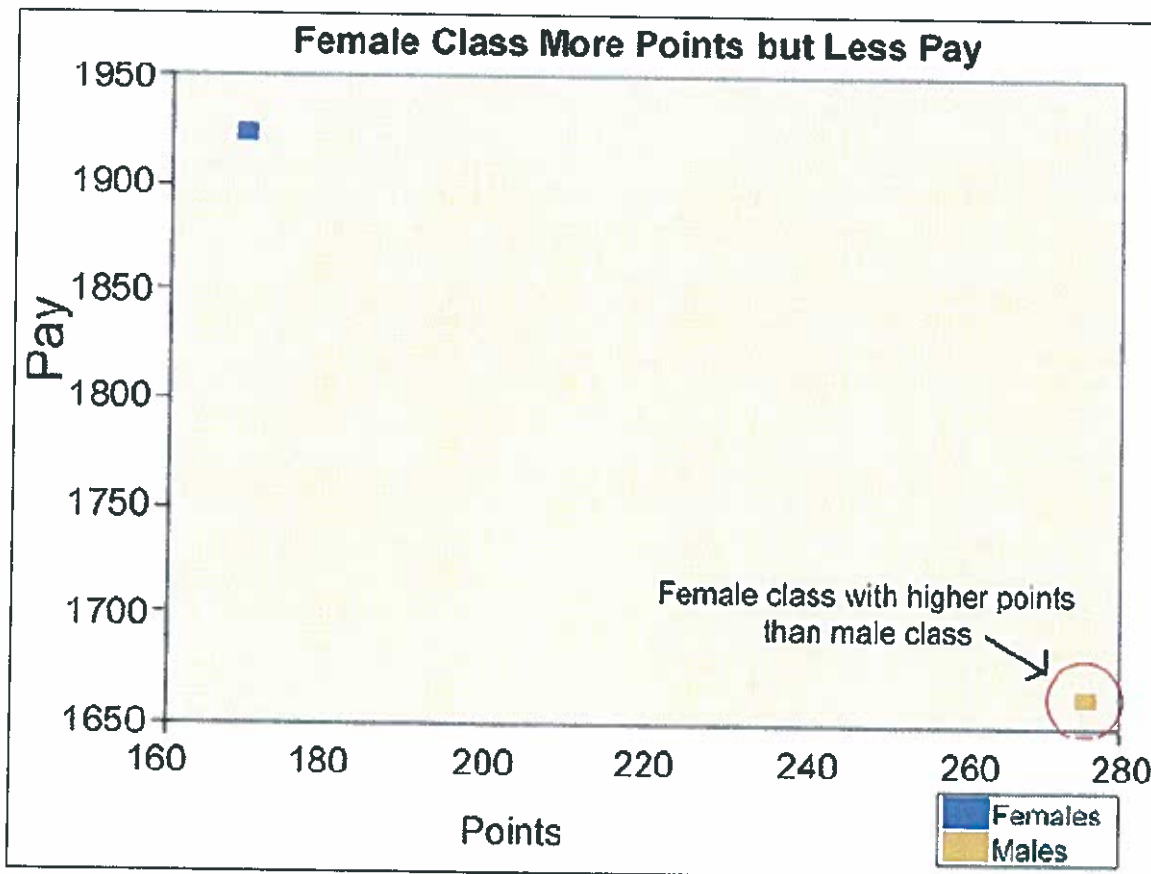
1. A female class with higher points has less compensation than a male class with lower points.

**Example:** In this case, the female job class of city clerk has more points but less pay than the male job class of maintenance supervisor.

<u>Job Title</u>	<u>Class Type</u>	<u>Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$1665
Maint. Sup.	M	171	\$1925

The minimum requirement to correct this inequity is that the female class must have a salary at least equal to that of the male class.

Graph illustrating inequity for female job class.



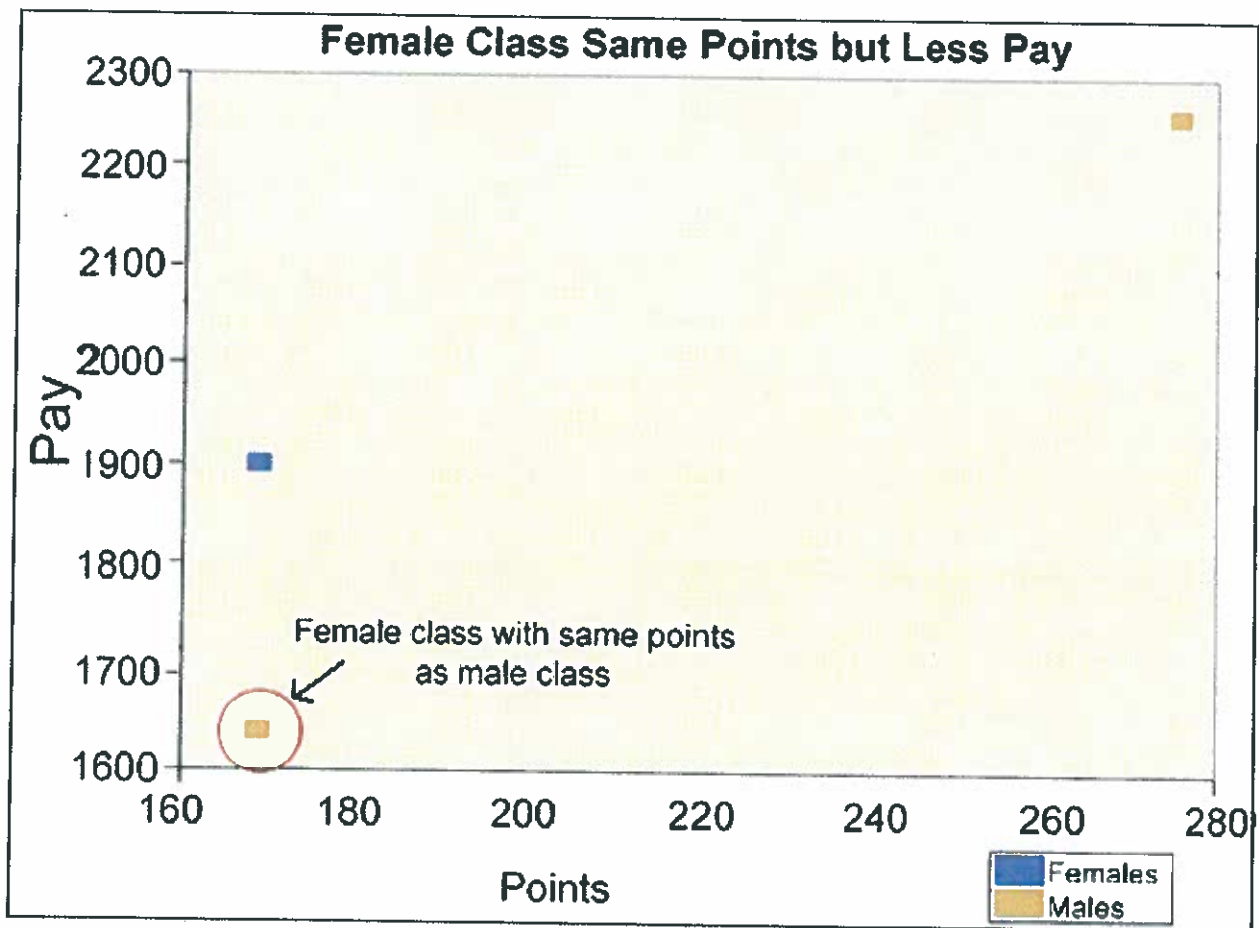
2. A female class has the same points as a male class but less compensation.

**Example:** In this case, the female job class of secretary and the male job class of maintenance have the same points but the secretary receives less pay.

<u>Job Title</u>	<u>Class Type</u>	<u>Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$2265
Maintenance	M	171	\$1900
Secretary	F	171	\$1630

The minimum requirement to correct this inequity is that the female class must have a salary at least equal to the male class.

Graph illustrating inequity for female job class.



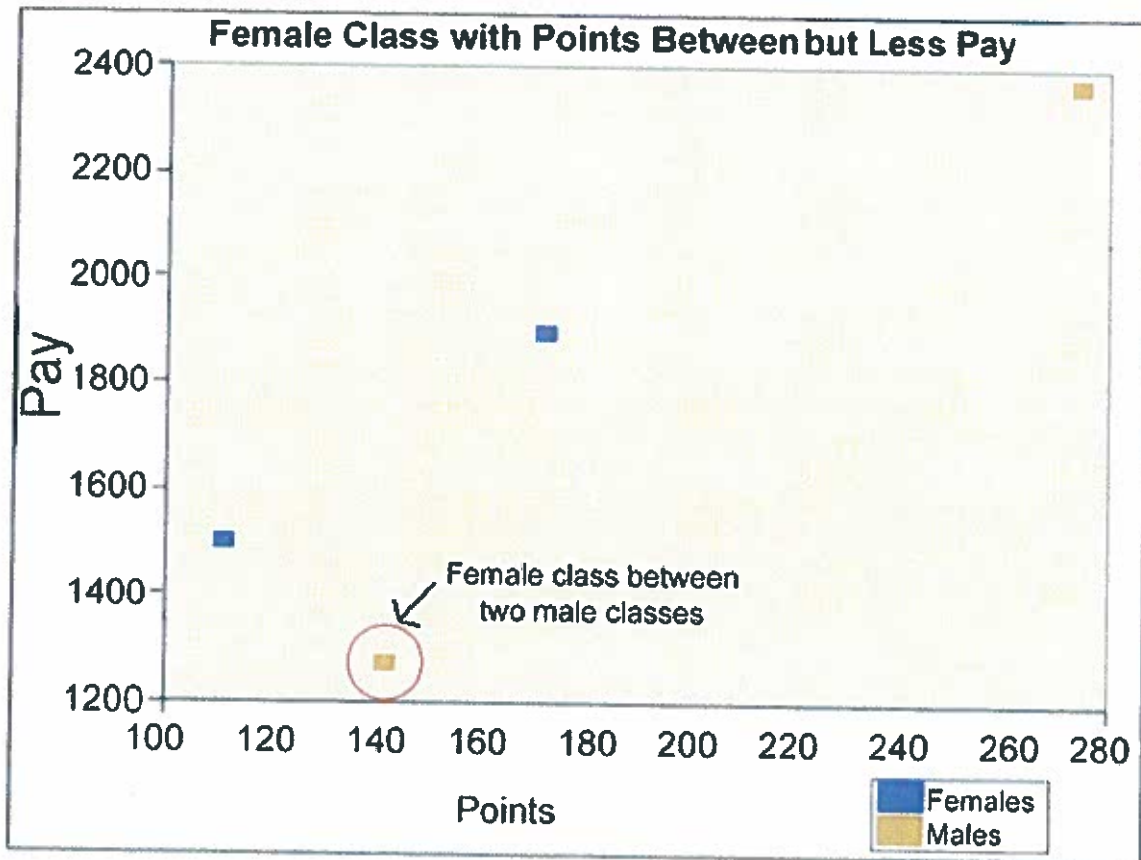
- A female class has points between two male classes but compensation is not between or above the two male classes.

**Example:** In this case, the female job class of receptionist has points between two male classes but receives less pay than either of them.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$2370
Maintenance	M	171	\$1900
Receptionist	F	141	\$1250
Custodian	M	111	\$1500

The minimum requirement to correct this inequity is that the female class must have a salary somewhere between the two male classes.

Graph illustrating inequity for female job class.



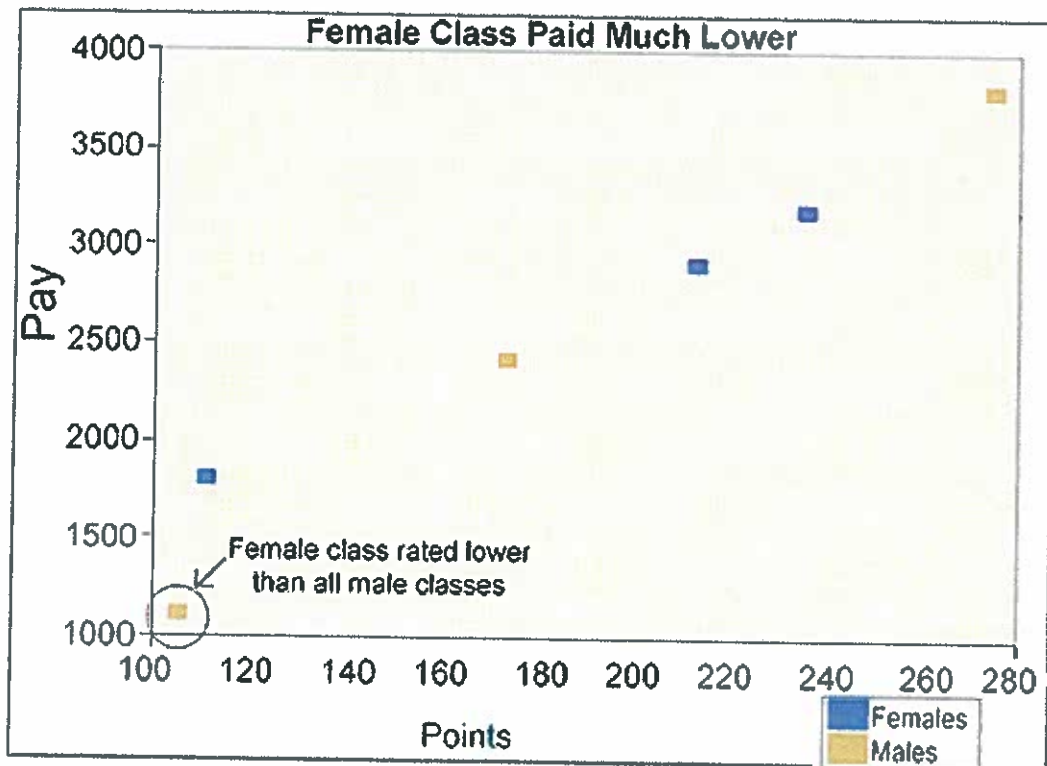
4. A female class(es) rated lower than all male classes is not compensated as reasonably proportionate to points as other classes.

**Example:** In this case, the retail clerk has a salary of \$700 per month below the custodian but only six fewer points. For all other job classes where there is a salary difference, there is a larger difference in points. For example, the maintenance supervisor's salary is \$300/month less than the police officer and there is a difference of 23 points.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk/Admin	F	275	\$3800
Police Officer	M	236	\$3200
Maintenance Sup	M	213	\$2900
Admin. Sec.	F	173	\$2400
Custodian	M	111	\$1800
Retail Clerk	F	105	\$1100

While some difference in salary is acceptable due to the point difference, the salary for the retail clerk with 105 points must be much closer to the salary for the custodian with 111 points. When there is a question regarding the salary for female class or classes rated lower than all male classes, the judgment is made on a case-by-case basis, and the main considerations are the relationship of points and pay between other classes in the jurisdiction and past history of pay relationships that were previously in compliance. In this case, the minimum requirement to correct this inequity would be that the salary for the retail clerk would be approximately \$1,650/month.

Graph illustrating inequity for female class.



## Salary Range Test

This is an example to show how the salary range test is calculated. It is not necessary to calculate this test manually if the software is being used. If the software is not being used, the following steps will produce a result for this test. Information is recorded for male or female classes only, not balanced classes. The information for this example is taken from the Data Entry List Report on page seven.

JURISDICTION: Stageville Theatre

### Step 1

Look at the "years to max" column and identify male classes with an established number of years to move through a salary range.

Title	Years to Max	
Stage Crew	5	
Props Chief	5	
Set Tech	5	
Lighting Tech	6	
Effects Tech	6	
Writer	6	
<u>Marketing Director</u>	<u>4</u>	
7 <i>total classes</i>	37	<i>total years</i>

### Step 2

Calculate the average years to reach maximum salary for male classes:

A. Total years from Step 1	37	
B. Total classes from Step 1	<u>7</u>	
C. Divide 2A by 2B	$37 \div 7 =$	<u>5.28</u> <i>average years to max</i>

### Step 3

Look at the "years to max" column and identify female classes with an established number of years to move through a salary range.

Title	Years to Max	
Costume Designer	5	
<u>Stage Manager</u>	<u>5</u>	
2 <i>total classes</i>	10	<i>total years</i>

### Step 4

Calculate the average years to reach maximum salary for female classes:

A. Total years from Step 3	10	
B. Total classes from Step 3	<u>2</u>	
C. Divide 4A by 4B	$10 \div 2 =$	<u>5</u> <i>average years to max</i>

### Step 5

Divide 2C by 4C and multiply by 100.      $5.28 \div 5 = 1.05 \times 100 =$      **105%**

Enter this result in Part C of the Pay Equity Implementation Report.

## Exceptional Service Pay Test

This is an example to show how the exceptional service pay test is calculated. It is not necessary to calculate this test manually if the software is being used. If the software is not being used, the following steps will produce a result for this test. The information for this example is taken from the Data Entry List Report on page seven. Information is recorded for male or female classes only, not balanced classes.

### Step 1

---

Look at the "exceptional service pay" column and calculate the percentage of male classes receiving exceptional service pay.

- A. Total number of male classes where an employee receives exceptional service pay. 4
- B. Total number of male classes in the jurisdiction. 8
- C. Divide 1A by 1B and multiply by 100.  $4 \div 8 = .50 \times 100 = 50\%$

If result of 1C is 20% or less, stop here and check appropriate box in Part D of report form.

If result is more than 20%, go on to Step 2.

### Step 2

---

Look at the "exceptional service pay" column and calculate the percentage of female classes receiving exceptional service pay.

- A. Total number of female classes where an employee receives exceptional service pay. 1
- B. Total number of female classes. 4
- C. Divide 2A by 2B and multiply by 100.  $1 \div 4 = .25 \times 100 = 25\%$

### Step 3

---

Calculate the ratio of female/male classes receiving exceptional service pay.

- Divide 2C by 1C and multiply by 100.  $25 \div 50 = .50 \times 100 = 50\%$

Enter result in Part D of the Pay Equity Implementation Report.

# Method Used for Predicted Pay Line Calculation in the Statistical Analysis

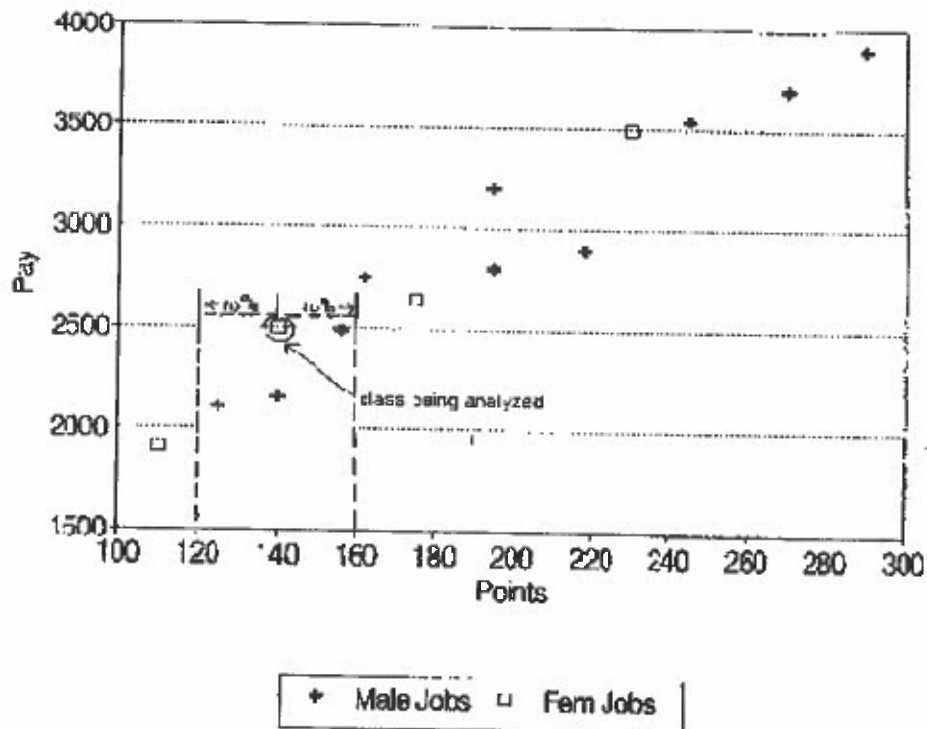
The following explanation is a general description of how predicted pay is calculated but does not include all details of the formula in Minnesota Rules Chapter 3920.

## Basis of the Statistical Analysis

- A. The definition in the Local Government Pay Equity Act for equitable compensation relationship says "...compensation for female-dominated classes is not consistently below the compensation for male-dominated classes of comparable value..."
- B. The formula for the statistical analysis is based on three concepts found in the above definition: comparable value, male compensation and consistently below.

## I. Defining "Comparable Value"

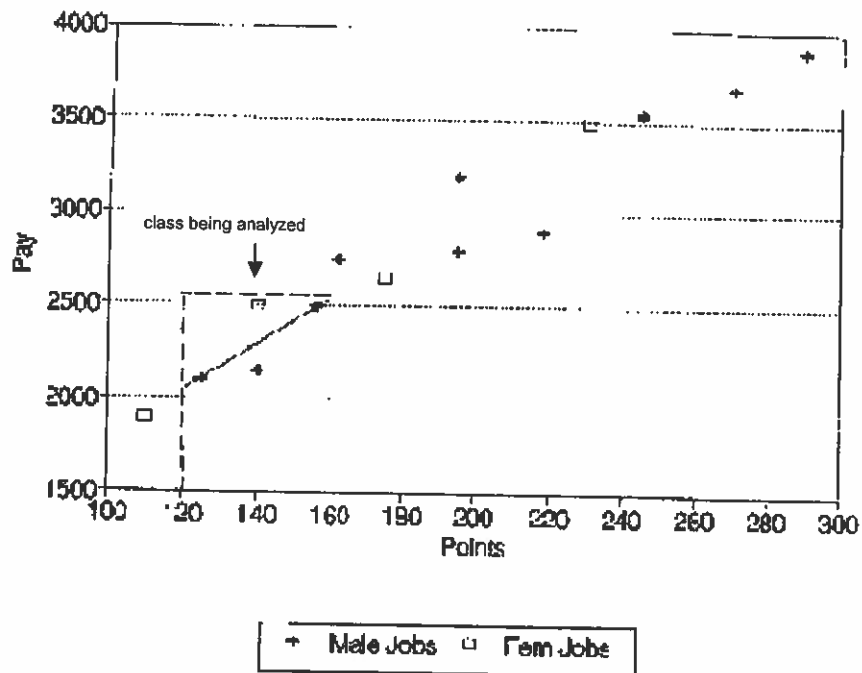
Except for classes in the lower and upper 10% of the point range, comparable value is defined by drawing a 20% window around the job class being analyzed. Each window extends 10% of the range of points on each side of the class. In the example, there is a range of 200 points from lowest to highest, so 10% would be 20 points. Each window must have at least three male classes (two of which have different points) and must include at least 20% of all male classes in the jurisdiction. If this criteria is not met, the window will expand at 5% increments on either side until the required number of male classes are included. The drawing below shows one window for one class.



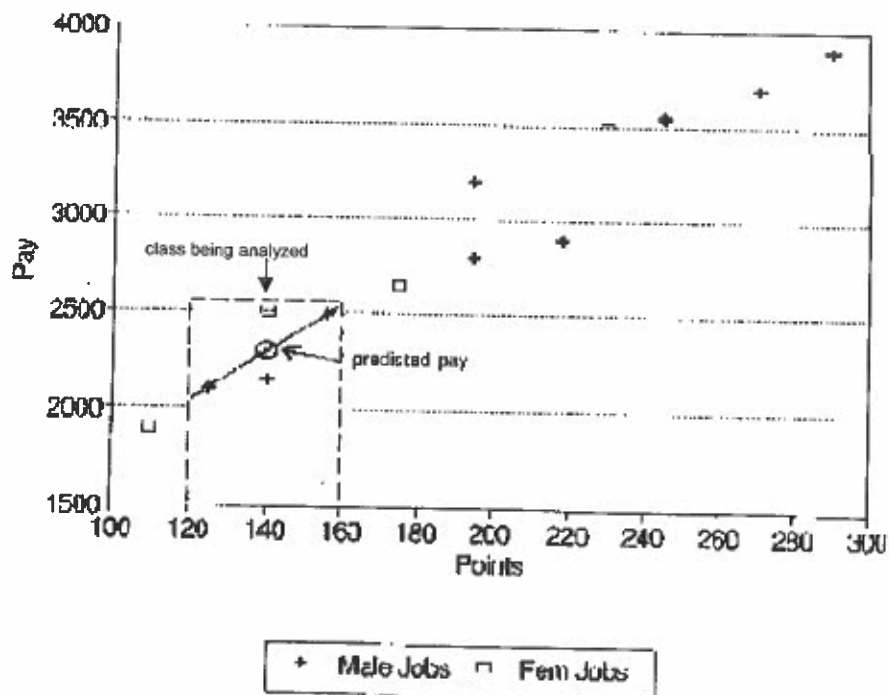


## II. Defining "Male Compensation" or "Predicted Pay"

- A. The first step in defining male compensation is to draw a "mini" regression line through the male classes in the window.

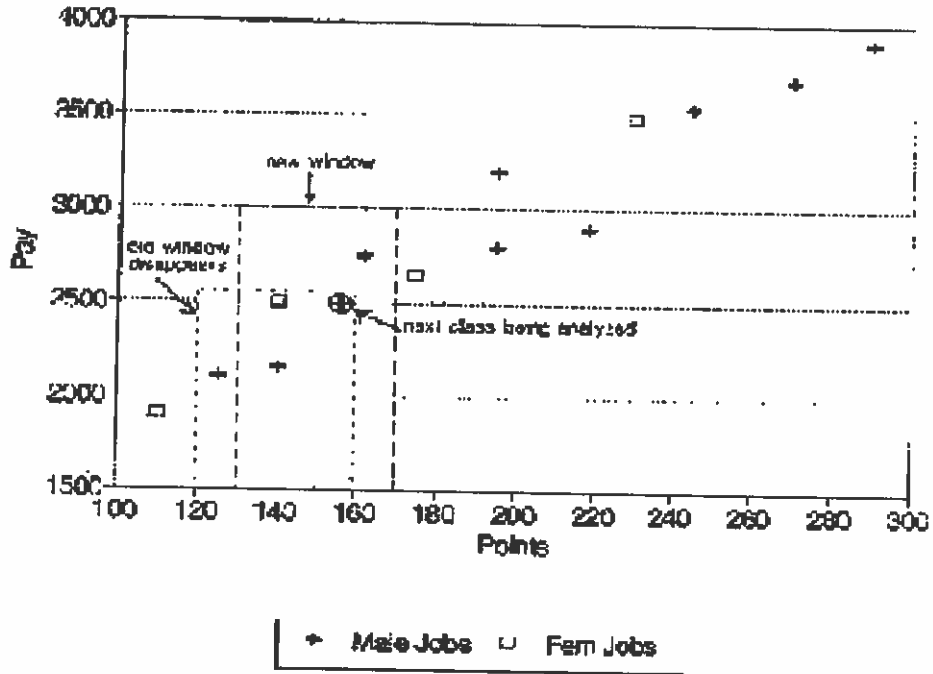


- B. The second step in defining male compensation is to look at the class being analyzed and the same point on the mini regression line. This point is called predicted pay.

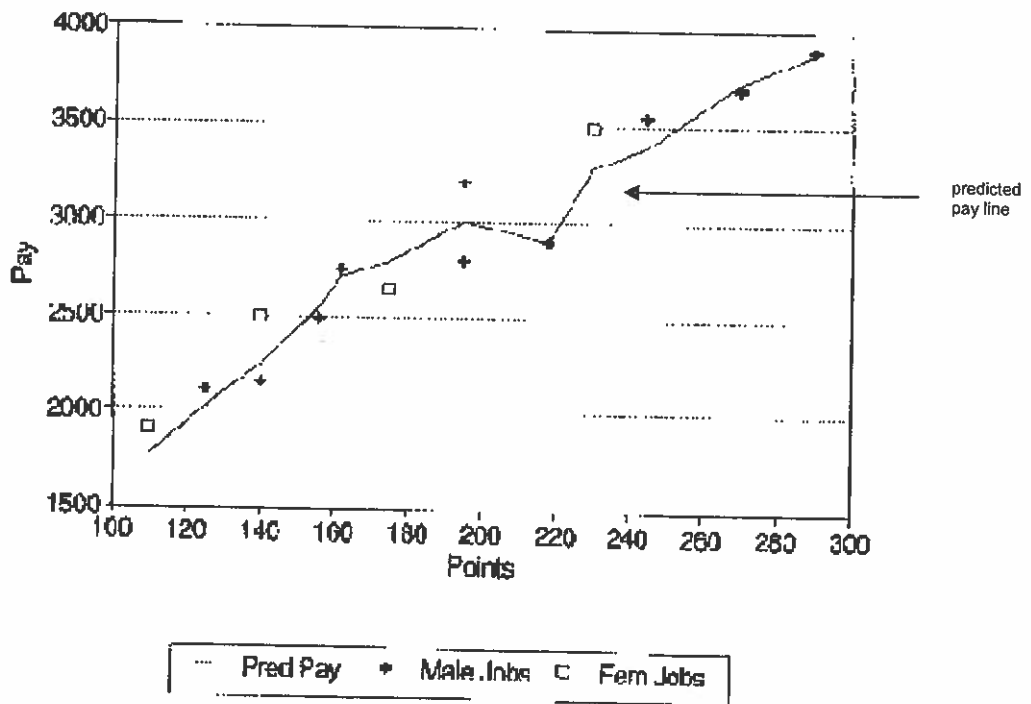


### III. Defining "Consistently Below"

- A. A determination is made as to whether the class being analyzed falls above or below predicted pay. In the example, the female class being analyzed is above predicted pay.
- B. A new window is drawn when the next class is analyzed. This continues until all classes have been analyzed.



- C. When all the classes have been analyzed, a predicted pay line is drawn.



- D. The tabulation of the number of male and female classes above and below the predicted pay line is made.

For example:

F above	=	3	M above	=	6
F below	=	1	M below	=	4
Total	=	4	Total	=	10

- E. The percentage of male and female classes below predicted pay is calculated by dividing the number of classes below by the total number of classes in each group.

Female classes:	$1 \div 4$	=	25%
Male classes:	$4 \div 10$	=	40%

- F. The percentage of male classes below predicted pay is divided by the percentage of female classes below predicted pay. This produces the "underpayment ratio."

$$40\% \div 25\% = 160\%$$

- G. An underpayment ratio below 80% shows that female classes are compensated "consistently below" male classes of comparable value. If the underpayment ratio is below 80%, further analysis is done to determine if the underpayment of females is statistically significant. Using the t-test, a determination is made whether or not the dollar difference is statistically significant. Details of the t-test can be found on page four.



## Range Trail Committee

P.O. Box 149  
Virginia, Minnesota 55792

January 4, 2011

Mayor Gary Skalko  
City Hall  
Mt Iron MN 55768

Dear Gary:

The Range Trail Committee and the Mesabi Sno Voyageurs Snowmobile Club, support the idea of using the existing bike trail for wintertime snowmobiling.

It would enhance travel to the new Holiday Inn and the Perkins restaurant and also allow easier and legal travel for all Mt Iron snowmobilers, to and from the city.

Maybe in the future, the Prebeg Memorial Ride may also use part of it! By using the existing bike trail, it may be possible to make another "loop" to bring gas, food and lodging business to Mt Iron businesses.

Yours truly,

A handwritten signature in black ink that reads "Bob Dethloff". The signature is written in a cursive, flowing style.

Bob Dethloff, Trail Administrator  
Range Trail Committee

***"After You Have Ridden The Rest — Come Ride The Best"***  
***The Laurentian Snowmobile Trail System***

# *Greenwood Cemetery Association*

Post Office Box 105

*Virginia, Minnesota 55792-0105*

January 11, 2011

The Honorable Mayor Gary Skalko  
City of Mountain Iron  
8586 Enterprise Drive South  
Mountain Iron, MN 55768

Re: Appropriation Request

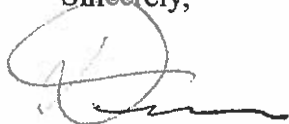
Dear Mayor Skalko,

We respectfully submit for your approval our request for the City of Mountain Iron's annual appropriation to the Greenwood Cemetery Association. This request is for your annual appropriation of \$4500 for the year 2011 approved by the Mtn. Iron City Council.

In the past, Greenwood Cemetery has used the money generously given us by your city for such projects as a new roof on the chapel building, dump truck repair, rebuilding our retort, Cemetery lot development and installation of a computer system. Recently we also completed a major portion of our road repair and resurfacing project that we have been planning for many years. As you can see, your contribution has been and continues to be vital to the ongoing success of our goals.

We appreciate the help and support you and the City Council have provided us in the past and will continue to do our best as stewards of Greenwood Cemetery to keep it beautiful and affordable to the residents of the City of Mountain Iron.

Sincerely,



Dennis G Yourczek, President  
Greenwood Cemetery Association