



City Council Chamber
129 W. Emerson St
Ithaca, MI 48847

**City of Ithaca
City Council
Regular Meeting Agenda
Tuesday, June 2, 2026 @ 5:30 PM**

1. Call to Order
2. Pledge of Allegiance to the American Flag
3. Approval of Minutes: Regular Meeting May 19, 2026
4. Approval of Agenda (including the Consent Agenda)
5. Public Comments (General comments, including items on this Agenda)
6. *Consent Agenda (Roll Call Vote)
 - a. City Manager's Written Report
 - b. Financial Reports for April
 - c. Claims and Accounts
 - d. Correspondence - County Millage Renewals flyer
7. Department/Committee Reports
 - a. Committee of the Whole (5/19/2026)
8. City Manager Comments
9. Unfinished Business
 - a. Personnel Review (5/19/2026)
 - b. Wage Study
10. Public Hearing
 - a. 2026-2032 Capital Improvement Plan
 - b. 2026-2027 Fiscal Year Budget
11. New Business
 - a. Resolution 2026-09: Designation of City Depositories FY 2026-2027
 - b. Resolution 2026-10: Amending Water and Sewer Rates
 - c. Resolution 2026-11: Approving the 2026-2027 Property Tax Millage Rates
 - d. 2026-2032 Capital Improvement Plan
 - e. Resolution 2026-12 Approving the FY 2026-2027 Budget Appropriations
 - f. Financial Consulting Proposals
12. Public Comments
13. Announcements
14. Adjournment

Cathy Cameron, City Clerk

**All matters listed under Item 6, Consent Agenda, are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items. If discussion of an item is required, it will be removed from the consent agenda and considered separately.*

**CITY OF ITHACA
CITY COUNCIL MEETING
May 19, 2026
5:30 PM**

The regular meeting of the City of Ithaca City Council was called to order by Mayor Pro-Tem Clark Hubbard at 5:30pm. and followed by the Pledge of Allegiance to the Flag.

Present were Mayor Brett Baublitz (*arrived at 5:45pm.*), Councilpersons James Andrew, Rob Endter, Brandon Ester, Clark Hubbard, Kristyn Roethlisberger and Brooke Vernon. Staff present were City Manager Jamey Conn and City Clerk Cathy Cameron; City Treasurer/Finance Director Chris Foster, DPW Superintendent Brandon Smith and Water/Sewer Superintendent Jarred Waldron. Additionally, previous City Treasurer Luke Klifman.

Audience in attendance was Allison Johnson and Aidan Brewer.

Moved by Andrew, seconded by Endter to approve the minutes of the regular meeting held May 5, 2026. Motion carried.

Mayor Pro-Tem Hubbard asked for approval of the agenda and for any items to be removed from the Consent Agenda. Manager Conn requested to add Seaver Street Project to the agenda under New Business. Mayor Pro-Tem Hubbard placed it as item 10f. Councilperson Endter requested to add Legal Counsel Response to the agenda under Unfinished Business. Mayor Pro-Tem Hubbard placed it as item 9a.

Moved by Vernon, seconded by Brandon to approve the Agenda (as amended by adding item 10f. Seaver Street Project; and 9a. Legal Counsel Response) including the Consent Agenda. Motion carried.

Public Comment

Mayor Pro-Tem Hubbard asked for public comment. Students Aidan Brewer and Allison Johnson were in attendance as part of their school government class. Aidan addressed the council with his interest in government and shared the many exciting opportunities offered through school that he has attended.

Consent Agenda

Moved by Hubbard, seconded by Ester to approve the consent agenda items as listed:

- **City Manager's written report included updates and information on North Street, Woodland Park Update, Staff Update, Hydrant Flushing and Chamber Dinner.**
- **Claims submitted to the Ways and Means Committee by City Treasurer Foster and recommended for payment: Accounts Payable Checks #51456-51487, #2449-2450 and Payroll Checks #17197-17201, DD #3736-3754, EFT #2185-2186 as listed in the Check Register Book**
- **Correspondence received was none.**

Motion carried by Roll Call Vote:

Ayes: (7) Ester, Hubbard, Roethlisberger, Vernon, Andrew, Endter, Baublitz

Nos: (0) None

Absent: (0) None

Committee/Department Reports

Mayor Baublitz reported that the Committee of the Whole met on May 11, 2026 regarding the Open Meetings Act with training being provided by Miller Canfield. Several Councilpersons stated that they thought it was an effective presentation and learning opportunity.

City Manager Comments

Manager Conn reported that the new City Treasurer and Deputy Treasurer are doing well, learning their new roles and responsibilities and expressed appreciation to Clerk Cameron and Deputy Clerk Moffit for helping with their training. The Annual Chamber Dinner was another success this year. Ithaca awardees were Kim Hodge for “Person of the Year” and Bill Henderson won the Legacy Award. Congratulations, well deserved!

Unfinished Business

Councilperson Endter inquired on legal counsel’s response to his motion made at the April 21st council meeting. Mayor Baublitz reported that contact was made with the city’s legal counsel and their response was that they had no legal opinion. Contact was also made with the city’s auditors, and their response was standard practice documentation. The other two councilpersons on the Personnel Committee were informed at that time. Councilperson Endter was not satisfied with the responses given as they did not meet the requirements of his original motion and proceeded to restate said motion.

Moved by Endter, that the Personnel Committee meet in consultation with legal counsel to prepare a written memorandum for review and acceptance by council, documenting how the recent control issue was addressed, including summary of the incident, the control failure, corrective actions taken and the expectations moving forward, without identifying individuals. There was not a second.

Without support, Mayor Baublitz declared that the motion dies.

New Business

Manager Conn presented his request for annual wage increases for city staff beginning July 1st. Discussion was held. Manager Conn informed council that the MML provides an annual wage study for all municipal members free of charge. Council requested a wage study be provided at the next meeting.

Manager Conn requested his personnel review be held in closed session. Closed session is allowed under the Open Meetings Act MCL15.268(a)

Moved by Hubbard, second by Ester to enter into closed session for Annual Personnel Review.

Motion carried by Roll Call Vote:

Ayes: (7) Hubbard, Roethlisberger, Vernon, Andrew, Endter, Ester, Baublitz

Nos: (0) None

Absent: (0) None

Entered closed session at 6:14pm.

Moved by Hubbard, second by Ester to exit closed session. Motion carried.

Return to open session at 7:12pm.

There was no statement made or motion made upon return to open session.

Manager Conn presented a budget amendment for engineering services provided by ROWE for the Center Street and Union Street projects in the amount of \$107,094.50.

Moved by Hubbard, seconded by Andrew to approve the budget amendment for engineering services provided by ROWE for the Center Street and Union Street projects in the amount of \$107,094.50. Motion carried.

Clerk Cameron presented the two community center cleaning bids as submitted. Discussion was held.

Moved by Andrew, seconded by Vernon to award the community center cleaning bid to Heather's Cleaning Service, in the amount of \$200 per month. Motion carried.

Manager Conn presented the two bids that were submitted for the Lobby Safety Remodel project. Discussion was held. Freed Construction was the lower bid at \$ 63,943.00 and had done a great job with remodeling city hall a few years ago.

Moved by Hubbard, seconded by Roethlisberger to award the Lobby Safety Remodel bid to Freed Construction in the amount up to \$65,000 within the FY26/27 budget. Motion carried.

Manager Conn reported that he, DPW Superintendent Smith and Water/Sewer Superintendent Waldron had met with Aaron from ROWE regarding the two block section of Seaver Street as an optional add on to the Union Street project. Discussion was held on the options with recommending reconstruction of the two block street along with infrastructure upgrades. The proposed project would be \$233,480.

Moved by Hubbard, seconded by Ester to include Seaver Street in the amount of \$233,480 to the Union Street Project, contingent with staying on budget. Motion carried.

Public Comment

Mayor Baublitz asked for public comments. There was none.

Announcements

There was none.

Moved by Hubbard, second by Roethlisberger to adjourn. Motion carried.

The meeting adjourned at 7:44pm.

Cathy Cameron
Cathy Cameron, City Clerk



CITY OF ITHACA, MICHIGAN
City Manager Report to the City Council
June 2, 2026

1. **2024 WATERMAIN PROJECTS PUNCH LIST:** We have the following list of items for the contractor to button up before we can close out the SRF project from last year.
 - a. SW Quad of South Pine River and Newark Street
 - b. Most impacted areas of Barnes Street
 - c. DPW storage location.

We want to make sure the rehabilitation of those areas is presentable before we sign off and the final check is cut. Overall, they have done a really good job.
2. **COUNTY DRAIN COMMISSION:** DPW Superintendent Smith, Water/Sewer Superintendent Waldron, and I held a joint coordination meeting with ROWE and County Drain Commissioner Barnes for the Union Street project. The main takeaway was trying to get any storm water we can to flow to the City of Ithaca #1 drain at Arcada Street due to its size and capacity to accept the water.
3. **FINANCIAL CONSULTING FIRM:** We have responses from three financial consulting firms and will include them in the packet. One declined to submit as what we are seeking is not their specialty. We would like to get them involved as soon as possible to help the treasury department with the pre-audit preparation.
4. **WATER QUALITY REPORT:** Water/Sewer Superintendent Waldron turned in his water quality report to EGLE for pre-approval back in April. We are still waiting to get the go-ahead to send it out. Unfortunately, their cross-checking department is off until June 1st, and we have to get our water bills in the mail. This means we will have to send a separate mailing for that report once we receive EGLE's approval.
5. **MML TRAINING:** I have reached back out to the MML regarding the upcoming Essentials of Local Government on-site training this summer. We plan to have some available dates nailed down before Tuesday's meeting for the council to consider..
6. **EGLE VISIT:** EGLE took a tour of the lagoons with Water/Sewer Superintendent Waldron to look at the status of our operation. The visit went really well overall. She is very pleased with the progress we have made in treating the lagoons and in administering the ferric chloride with our new floating vessel.
7. **CITY HALL ROOF:** The City Hall roof is now complete. I had the owner fix the aluminum flashing around the roof, which looked bad. It turns out the first crew installed it upside down. They did a great job removing it then placing new aluminum and installing the drain covers.

Respectfully submitted,
 Jamey Conn

Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank GEN GENERAL FUND					
06/03/2026	GEN	51488	7609	AMAZON CAPITAL SERVICES	363.87
06/03/2026	GEN	51489	1748	APPLIED INNOVATION	286.98
06/03/2026	GEN	51490	2580	AUTO VALUE ITHACA	107.97
06/03/2026	GEN	51491	7510	BLACKSTONE PUBLISHING	49.98
06/03/2026	GEN	51492	1453	CENGAGE LEARNING INC / GALE	503.44
06/03/2026	GEN	51493	0801	CENTRAL CONCRETE PRODUCTS	700.00
06/03/2026	GEN	51494	0806	CINTAS CORP.	82.27
06/03/2026	GEN	51495	7296	CMS INTERNET LLC	377.35
06/03/2026	GEN	51496	1304	ELHORN ENGINEERING CO	2,290.00
06/03/2026	GEN	51497	7478	FALCON ASPHALT REPAIR EQUIPMENT	468.95
06/03/2026	GEN	51498	7598	HEATHER CONN	1,760.00
06/03/2026	GEN	51499	0455	HUTSON INC	289.63
06/03/2026	GEN	51500	2294	MMNET - GIRESD	862.50
06/03/2026	GEN	51501	2515	MORNING SUN	187.99
06/03/2026	GEN	51502	2683	PARAGON LABORATORIES INC	738.00
06/03/2026	GEN	51503	2910	RENT-RITE INC	120.00
06/03/2026	GEN	51504	2970	ROWE PROFESSIONAL SERV COMPANY	28,450.50
06/03/2026	GEN	51505	7534	SHRED EXPERTS LLC	60.00
06/03/2026	GEN	51506	7167	STATE INDUSTRIAL PRODUCTS	2,544.06
06/03/2026	GEN	51507	0241	VC3 INC	848.65

GEN TOTALS:

Total of 20 Checks:	41,092.14
Less 0 Void Checks:	0.00
Total of 20 Disbursements:	<u>41,092.14</u>

User: JACKIE

EXP CHECK RUN DATES 06/03/2026 - 06/03/2026

DB: Ithaca

BOTH JOURNALIZED AND UNJOURNALIZED OPEN AND PAID

BANK CODE: GEN

AGENDA

INVOICE NUMBER	DESCRIPTION	AMOUNT	NOTES
VENDOR NAME: AMAZON CAPITAL SERVICES			
ACCT# A63CO90J384P	BOOKS / PROGRAMMING - LIBRARY	142.40	
ACCT# A63CO90J384P	BOOKS / PROGRAMMING / SUPPLIES	93.68	
ACCT# A63CO90J384P	BOOKS	16.50	
ACCT# A63CO90J384P	BOOKS / REPAIRS / SUPPLIES	36.80	
ACCT# A63CO90J384P	SUPPLIES	74.49	
TOTAL VENDOR AMAZON CAPITAL SERVICES		363.87	
VENDOR NAME: APPLIED INNOVATION			
3159980	QUARTERLY COPIES & CONTRACT	286.98	
TOTAL VENDOR APPLIED INNOVATION		286.98	
VENDOR NAME: AUTO VALUE ITHACA			
308-791291	2-3/4 CUP BRUSH / RED N TACKY (10) / OI	107.97	
TOTAL VENDOR AUTO VALUE ITHACA		107.97	
VENDOR NAME: BLACKSTONE PUBLISHING			
2232724	BOOKS ON CD	49.98	
TOTAL VENDOR BLACKSTONE PUBLISHING		49.98	
VENDOR NAME: CENGAGE LEARNING INC / GALE			
ACCT# 100299792	BOOKS	232.00	
ACCT# 100299792	BOOKS	45.00	
ACCT# 100299792	BOOKS	81.00	
ACCT# 100299792	BOOKS	53.25	
ACCT# 100299792	BOOKS	181.60	
ACCT# 100299792	BOOKS	(63.02)	
ACCT# 100299792	BOOKS	(26.39)	
TOTAL VENDOR CENGAGE LEARNING INC / GALE		503.44	
VENDOR NAME: CENTRAL CONCRETE PRODUCTS			
180624	COLD PATCH 3.5 TN	700.00	
TOTAL VENDOR CENTRAL CONCRETE PRODUCTS		700.00	
VENDOR NAME: CINTAS CORP.			
5337041802	FIRST AID RESTOCK	82.27	
TOTAL VENDOR CINTAS CORP.		82.27	
VENDOR NAME: CMS INTERNET LLC			
B5783-109	VOIP 6/1/26-6/30/26	377.35	
TOTAL VENDOR CMS INTERNET LLC		377.35	
VENDOR NAME: ELHORN ENGINEERING CO			
310934	FERRIC CHLORIDE DRUMS FOR LAGOON / BARR	2,290.00	
TOTAL VENDOR ELHORN ENGINEERING CO		2,290.00	
VENDOR NAME: FALCON ASPHALT REPAIR EQUIPMENT			
025944	PRIMARY CONTROLLER - ORDER DATE 4/10/26	468.95	
TOTAL VENDOR FALCON ASPHALT REPAIR EQUIPMENT		468.95	
VENDOR NAME: HEATHER CONN			
INVOICE	CITY HALL CLEANING 5/4, 5/11, 5/18, 5/2	800.00	
INVOICE	LIBRARY CLEANING - 5/4, 5/11, 5/18, 5/2	960.00	
TOTAL VENDOR HEATHER CONN		1,760.00	
VENDOR NAME: HUTSON INC			
11261796	OIL FILTER #17	32.95	
11261790	OIL FILTER #27 / SPINDLE #80	256.68	
TOTAL VENDOR HUTSON INC		289.63	
VENDOR NAME: MMNET - GIRESD			
13188	INTERNET SERVICE (1/1/26-6/30/26) - LIB	862.50	
TOTAL VENDOR MMNET - GIRESD		862.50	
VENDOR NAME: MORNING SUN			
1087239	CITY HALL - 52 WK ONLINE E-EDITION	187.99	
TOTAL VENDOR MORNING SUN		187.99	

INVOICE NUMBER	DESCRIPTION	AMOUNT	NOTES
VENDOR NAME: PARAGON LABORATORIES INC			
36037-262441	APRIL INFLUENT	466.00	
36037-262574	APRIL LL HG	272.00	
TOTAL VENDOR PARAGON LABORATORIES INC		738.00	
VENDOR NAME: RENT-RITE INC			
204897DY-1	PORTABLE RESTROOM - WOODLAND PARK	120.00	
TOTAL VENDOR RENT-RITE INC		120.00	
VENDOR NAME: ROWE PROFESSIONAL SERV COMPANY			
0123840	UNION STREET RECONSTRUCTION	25,733.50	
0123837	CENTER STREET RESURFACING	2,717.00	
TOTAL VENDOR ROWE PROFESSIONAL SERV COMPANY		28,450.50	
VENDOR NAME: SHRED EXPERTS LLC			
168927	SHREDDING - STANDARD CABINET	60.00	
TOTAL VENDOR SHRED EXPERTS LLC		60.00	
VENDOR NAME: STATE CHEMICAL SOLUTIONS			
904222543	WASTEWATER PROGRAM	2,544.06	
TOTAL VENDOR STATE CHEMICAL SOLUTIONS		2,544.06	
VENDOR NAME: VC3 INC			
INV3568324VC3	4 TB HARD DRIVE (2) / SHIPPING	559.95	
VC3-244365	CLOUD PROTECT APRIL BILL	53.50	
VC3-248668	CLOUD PROTECT - MONTHLY FOR MAY	53.50	
VC3-248798	MICROSOFT 365 - MONTHLY FOR MAY	181.70	
TOTAL VENDOR VC3 INC		848.65	
GRAND TOTAL:		41,092.14	

COST OF RENEWALS

The maximum annual cost for each millage is presented below, and a total for both is included. To estimate your cost, take your home's market value, divide it by two to get the approximate taxable value, divide by a thousand, and multiply by the number of mills. For example, the median home value in Gratiot County is \$97,600. So the maximum annual cost of both millages would be $((\$97,600/2) / 1,000 * 1.1492 = \56.08 .

Your Home's Market Value	Proposal 1 (.6492 mills)	Proposal 2 (up to .50 mill)	Total Maximum Annual cost for Millages up to (1.1492 mills)
\$50,000	\$16.23	\$12.50	\$28.73
\$75,000	\$24.35	\$18.75	\$43.10
\$100,000	\$32.46	\$25.00	\$57.46
\$150,000	\$48.69	\$37.50	\$86.19
\$200,000	\$64.92	\$50.00	\$114.92
\$250,000	\$81.15	\$62.50	\$143.65
\$300,000	\$97.38	\$75.00	\$172.38



515 S. Pine River St.
Ithaca, MI 48847
(989) 875-2135



MSU Extension

219 N State St.
Alma, MI 48801
(989) 875-5233



Greater Gratiot Development, Inc.

136 S Main St.
Ithaca, MI 48847
(989) 875-2083



**ELECTION DAY
AUGUST 4, 2026**

GRATIOT COUNTY MILLAGE RENEWALS



PROPOSAL 1
Commission on Aging

PROPOSAL 2
Agriculture and Economic Development Services
MSU Extension/4-H & Greater Gratiot Development, Inc.





PROPOSAL 1

Commission on Aging

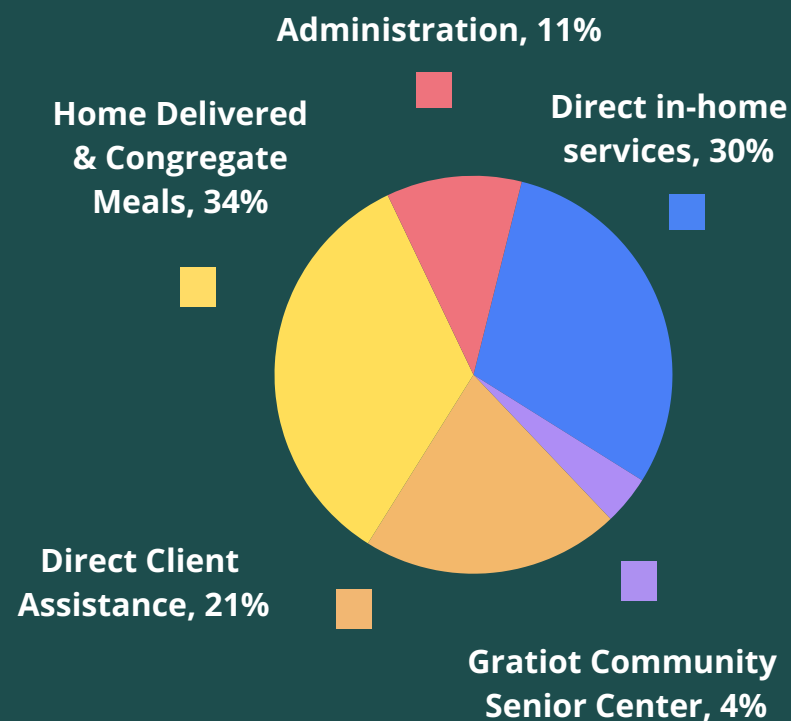
The Commission on Aging millage renewal will support funding to maintain and expand services for seniors in Gratiot County. The millage asks for .6492 of one mill for a period of four (4) years. 72% of the Commission's funds are received through the millage.



Services Offered

- Case Management
- Personal Care
- Respite Care
- Caregiver Training
- Homemaking
- Minor Home Repair
- Home-Delivered Meals
- Dining Sites (Food With Friends)
 - Alma/St. Louis
 - Breckenridge/Wheeler
 - Fulton Area
 - Ithaca
- Senior Gratiot Newspaper
- Senior Health Insurance Plan (SHIP)
- Information & Referral

2025 Allocation of Funds



PROPOSAL 2

Agriculture and Economic Development Services

Continues funding for MSU Extension (including 4-H youth services) and Greater Gratiot Development, Inc. The millage asks for no more than .5 mill for a period of 4 years to fund the promotion of agriculture, industry, trade, and tourism activities in Gratiot County. This Millage was set at .4 mills for 2026.



MSU Extension (including 4-H)

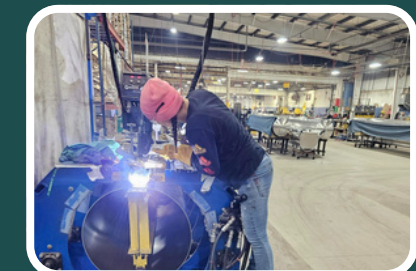
MSU Extension (MSUE) provides research-based education to help individuals and communities address the following areas: 4-H & youth development, agriculture, business development, community, family, nutrition & health, lawn & garden, and natural resources.

2025 Statistics

- **1,429** Gratiot MSUE participants (approx.)
 - **192,784** connected with MSUE through e-newsletters, handouts, and online sources from Gratiot MSUE
 - **870 Youth** involved in 4-H and youth programming
 - **117 Adults** volunteered with 4-H and other programs
 - **26 4-H clubs** (in areas like science, arts, agriculture, and community service)
- 4-H'ers are:**
- **2x** more likely to have the goal of being a leader
 - **3x** more likely to participate in community service
 - **2x** more likely to report living life with intentionality and purpose *



Beyond Ready



Greater Gratiot Development, Inc.

The Mission of Greater Gratiot Development, Inc. (GGDI) is to retain, expand, and attract business & industry and to participate in activities which enhance the economic climate on behalf of Gratiot County and area municipalities.

Services Offered

- Business Consultation
- Brownfield Redevelopment
- County Marketing
- Industry Recruitment
- Strategic Planning
- Housing Development
- Talent Initiatives
- Community Liaison
- Site Selection



\$2.38 B invested by GGDI-assisted projects since 1978.



5,257 jobs created or retained since 1978 (30% of County labor force).



\$33.78 generated in additional tax revenue for every \$1 GGDI receives.



37% of County's tax base generated from GGDI projects as of 2025.



\$18.7 M in grant dollars secured by GGDI since 1978.


*Tufts University longitudinal study of Positive Youth Development, 2021

CITY OF ITHACA
NOTICE
COMMITTEE MEETING

Date Posted: May 1, 2026 No: 2026-04
Time: 10:00am

Committee: Committee of the Whole - Work Session
Date: Tuesday, May 19, 2026 Time: 6:15pm
Location: 129 W. Emerson Street, Ithaca, MI 48847

Meeting Subject or Agenda: To review and discuss the Proposed 2026-2027 Fiscal Year Budget
and any other related matters.



Authorized Signature

Phone: 989-875-3200

NOTE: This document will serve as notice of committee meetings and serve as minutes of the meeting with a recommendation to the City Council on the reverse side. Please advise committee members and the Mayor of the meeting. Any staff that you wish to be present must be invited by the Chair. Committee meetings, at times, may constitute a quorum of the City Council.

CITY OF ITHACA
REPORT OF COMMITTEE MEETING

DATE: May 19, 2024
COMMITTEE: C.O.W. - Budget.

PERSONS IN ATTENDANCE

Mayor/Councilpersons

Brett
Clark
Brandon
Brooke
Kristyn
Rob
Jana

Staff

Jamie
Cathy
Jared
Brandon
Chris

Visitors

Luke Klifman

DISCUSSION, COMMENTS - MINUTES

Discussed Employee Review
Reviewed Budget Proposal

PUBLIC COMMENTS

COMMITTEE RECOMMENDATION TO CITY COUNCIL

Review Document @ work at the next meeting.

Time Adjourned: 8:41 PM

Committee Chair
Brian Baubitz
Mayor

Committee Chair: Please return completed copy of this document to the City Clerk's office following the committee meeting. It will serve as the permanent record and a copy will be included in the agenda packet to the City Council. Thank you.

FY 2026-27 City of Ithaca Budget Highlights

The FY 2026-27 Draft Budget Request is largely a continuation budget in terms of sustaining current operations and personnel. Most of the changes from FY 2025-26 involve capital improvement, as the draft budget includes items from the FY 2025-26 Capital Improvement Plan.

Savings from FY 25-26

- Saved ~ 500K from county police contract
- Saved ~100K General Fund in DB pension fund payments
- These savings were applied to the Union Street bond project, woodland park improvements, City Hall security upgrades, and BS&A cloud upgrade in the draft budget

Revenue Highlights

- 3% increase in property tax revenue across the board for general operating, emergency services, sidewalks, etc. – General Fund
- 409K in State Revenue Sharing reflecting little change from prior year – General Fund
- 604K in Public Act 51 Revenue from Gas Tax reflecting a 13% increase – Major & Local Streets
- The budget assumes a 5% increase for water and sewer billing. Recommend reviewing RTS rate in future years.
- Water & Sewer Bond Debt Tax is estimated to stay the same pending decision on millage rates.

Expenditure Highlights

- 4% COLA for DPW and City Hall Staff
- 65K for BS&A Cloud upgrade – General Fund
- 4,000 for DPW iPads – GIS & timekeeping – General Fund
- 65K for City Hall security upgrades – General Fund
- 40K for finance and tax consulting – General Fund
- 16K for 2 crossing guards – General Fund
- 100K for storm sewer upgrades – 50K carried forward from FY 25-26 – General Fund
- 250K for Woodland Park upgrades (playscape, bathroom, security, pavilion) – General Fund
- 72K for resurfacing W Center – Major Street
- 32K for chip/seal/fog on Fillmore (St. Johns to Pine River) – Major Street
- 50K for W North sewer improvement (carried forward from FY 25-26) - Sewer
- 156K for Water/Sewer truck – Water and Sewer
- 50K for Sewer flow testing - Sewer

- 24K for GIS mapping software for water and sewer

Equipment Highlights

- 12.5K for zero turn mower
- 185K for leaf vacuum trailer
- 5K for rototiller

Union Street Bond Project

- Total estimate is 6.0 million
- 200K cash from General Fund for administrative fees and storm sewer
- 250K CAT B grant from MDOT for street reconstruction including storm
- 2.55M from MTF Bonds for street reconstruction
- 1.8M in revenue bonds for sewer replacement
- 1.2M in revenue bonds for watermain replacement

Net of Revenue and Expenditures in FY 2026-27 Draft Budget

If approved as drafted, the FY 2026-27 budget would have the following impact on fund balance:

- +24,000 General Fund. As of April, the General Fund balance is 2.9 million
- +152,867 Major Street. As of April, the Major Street balance is 760K
- Net-zero change in Local Street. As of April, the Local Street balance is 417K
- -126K Sewer Fund. As of April, the Sewer Fund balance is 1.1 million
- -118K Water Fund. As of April, the Water Fund balance is 1.2 million
- -134K Equipment Fund. As of April, the Equipment Fund balance is \$434K

RESOLUTION 2026-09
Designation of City Depositories for Fiscal Year 2026-2027

The following was moved by Councilperson _____ second by Councilperson _____ to adopt:

WHEREAS, the City Treasurer shall have the custody of all money of the city and at times certain public monies belonging to or held for the State of Michigan, County of Gratiot, or other political units of the State of Michigan or otherwise according to the law; and

WHEREAS, the City of Ithaca City Council delegates the authority of management of the funds and monies to the City Treasurer; and

WHEREAS, under the laws of the State of Michigan Public Act 40 of 1932, the City of Ithaca City Council is required to provide by resolution for the deposit of all public monies coming into the hands of said Treasurer, in one or more financial institution(s) which meet the statutory requirements of State of Michigan MCL Section 129.12 as amended; and

WHEREAS, all depositories of public funds shall sign the City of Ithaca Investment Policy which shall be kept on file with the City Treasurer and in the event of any change; the financial institution is required to notify the City Treasurer immediately.

NOW, THEREFORE BE IT RESOLVED, that the following financial institutions be named as depositories for City of Ithaca funds and other public monies coming into the hands of said City Treasurer during the Fiscal Year beginning July 1, 2026 and ending June 30, 2027:

Banks: Commercial Bank, Mercantile Bank, Isabella Bank, Flagstar Bank,
Huntington Bank, Fifth Third Bank, US Bank, N.A.

Pooled Accounts: Michigan Cooperative Liquid Assets Securities System (MI CLASS)

E-Payment Services TPA: Point and Pay, LLC

Other: Financial Institutions may be added at the recommendation of the City Treasurer and approved by the City Council, if in accordance with the City of Ithaca’s Investment Policy.

BE IT FURTHER RESOLVED, that each depository so designated above is hereby requested, directed and authorized to honor all checks and electronic draws for payment of monies drawn on the various accounts when bearing the actual, facsimile or electronic signature of the person authorized by the City of Ithaca to sign said checks and orders.

BE IT FURTHER RESOLVED, that each designated depository herein shall be conditioned upon the financial institution providing regular account statements to the City Treasurer and upon the demand of the City Treasurer, the financial institutions shall make payment to the city of the deposit and interest accrued.

Motion carried by Roll Call Vote:

Ayes: ()
Nos: ()
Absent: ()

Resolution is hereby adopted this 2nd day of June, 2026.

Cathy Cameron, City Clerk

RESOLUTION 2026-10

Amending Water and Sewer Rates

The following was moved by Councilperson _____, second by Councilperson _____ to adopt:

WHEREAS, the City of Ithaca may adjust the water and sewer rates by resolution pursuant to Ordinance Number 50; and

WHEREAS, the City of Ithaca finance staff, with the assistance of Municipal Analytics and Waterworth utility software, conducted Water and Sewer Rate Analyses in order to evaluate and develop rates and charges that best meet the City’s goals and objectives and are fair and equitable to users of the systems; and

WHEREAS, it is necessary to adjust the rates to sustain the systems on a long-term basis, provide financial stability, equity, regulate water quality, repair and upgrade aging infrastructure, continue to meet State of Michigan water and sewer system regulations, remain economically competitive and charge the fairest rates to all users; and

WHEREAS, users of the systems will be billed on a monthly or quarterly basis depending on customer classification.

NOW, THEREFORE, BE IT RESOLVED, effective July 1, 2026, users of the systems shall be billed according to customer classification as determined by the water department and the water and sewer rates shall be amended to be:

Customers shall pay a Base Ready-To-Serve charge plus the Per Gallon Rate of:

Monthly Billed Sewer Rates:

Residential Classed Customers within the City Limits:

Per Gallon Rate:

\$5.58 per 1,000 gallons up to 167,000 gallons
\$3.83 per 1,000 gallons over 167,000 gallons

Base-Ready to Serve Charge:

Meter Size 3/4" or 5/8": \$ 5.22 per month
Meter Size 1": \$ 9.30 per month
Meter Size 1.50": \$ 20.88 per month
Meter Size 2": \$ 37.11 per month
Meter Size 3": \$ 83.50 per month
Meter Size 4": \$ 148.42 per month
Meter Size 6": \$ 333.99 per month
Meter Size 8": \$ 593.77 per month

Residential Classed Customers Outside the City Limits:

Per Gallon Rate:

\$11.16 per 1,000 gallons up to 167,000 gallons
\$ 7.64 per 1,000 gallons over 167,000 gallons

Base-Ready to Serve Charge:

Meter Size 3/4" or 5/8": \$ 10.44 per month
Meter Size 1": \$ 18.58 per month
Meter Size 1.50": \$ 41.75 per month
Meter Size 2": \$ 74.21 per month
Meter Size 3": \$ 167.00 per month
Meter Size 4": \$ 296.83 per month
Meter Size 6": \$ 667.97 per month
Meter Size 8": \$1,187.52 per month

Unmetered Sewer Charge: Within City Limits: \$38.76 Outside City Limits: \$77.52

Monthly Billed Water Rates:

Residential Classed Customers within the City Limits:

Per Gallon Rate:

\$9.12 per 1,000 gallons up to 167,000 gallons
 \$5.01 per 1,000 gallons over 167,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 5.80 per month
Meter Size 1":	\$ 10.33 per month
Meter Size 1.50":	\$ 23.19 per month
Meter Size 2":	\$ 41.22 per month
Meter Size 3":	\$ 92.74 per month
Meter Size 4":	\$ 164.84 per month
Meter Size 6":	\$ 370.95 per month
Meter Size 8":	\$ 659.48 per month

Residential Classed Customers Outside the City Limits:

Per Gallon Rate:

\$17.37 per 1,000 gallons up to 167,000 gallons
 \$ 9.56 per 1,000 gallons over 167,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 11.60 per month
Meter Size 1":	\$ 20.64 per month
Meter Size 1.50":	\$ 46.37 per month
Meter Size 2":	\$ 82.42 per month
Meter Size 3":	\$ 185.48 per month
Meter Size 4":	\$ 329.68 per month
Meter Size 6":	\$ 741.89 per month
Meter Size 8":	\$1,318.94 per month

Quarterly Billed Sewer Rates:

Non-Residential Classed Customers within the City Limits:

Per Gallon Rate:

\$5.58 per 1,000 gallons up to 500,000 gallons
 \$3.83 per 1,000 gallons over 500,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 15.66 per quarter
Meter Size 1":	\$ 27.87 per quarter
Meter Size 1.50":	\$ 62.63 per quarter
Meter Size 2":	\$ 111.31 per quarter
Meter Size 3":	\$ 250.49 per quarter
Meter Size 4":	\$ 445.25 per quarter
Meter Size 6":	\$1,001.96 per quarter
Meter Size 8":	\$1,781.29 per quarter

Non-Residential Classed Customers Outside the City Limits:

Per Gallon Rate:

\$11.16 per 1,000 gallons up to 500,000 gallons
 \$ 7.64 per 1,000 gallons over 500,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 31.32 per quarter
Meter Size 1":	\$ 55.74 per quarter
Meter Size 1.50":	\$ 125.25 per quarter
Meter Size 2":	\$ 222.63 per quarter
Meter Size 3":	\$ 500.98 per quarter
Meter Size 4":	\$ 890.49 per quarter
Meter Size 6":	\$2,003.91 per quarter
Meter Size 8":	\$3,562.57 per quarter

Unmetered Sewer Charge: Within City Limits: \$116.21 Outside City Limits: \$232.41

Quarterly Billed Water Rates:

Non-Residential Classed Customers within the City Limits:

Per Gallon Rate:

\$9.12 per 1,000 gallons up to 500,000 gallons
 \$5.01 per 1,000 gallons over 500,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 17.39 per quarter
Meter Size 1":	\$ 30.96 per quarter
Meter Size 1.50":	\$ 69.56 per quarter
Meter Size 2":	\$ 123.63 per quarter
Meter Size 3":	\$ 278.21 per quarter
Meter Size 4":	\$ 494.52 per quarter
Meter Size 6":	\$1,112.84 per quarter
Meter Size 8":	\$1,781.29 per quarter

Non-Residential Classed Customers Outside the City Limits:

Per Gallon Rate:

\$18.23 per 1,000 gallons up to 500,000 gallons
 \$10.03 per 1,000 gallons over 500,000 gallons

Base-Ready to Serve Charge:

Meter Size ¾" or 5/8":	\$ 34.78 per quarter
Meter Size 1":	\$ 61.90 per quarter
Meter Size 1.50":	\$ 139.11 per quarter
Meter Size 2":	\$ 247.26 per quarter
Meter Size 3":	\$ 556.42 per quarter
Meter Size 4":	\$ 989.03 per quarter
Meter Size 6":	\$2,225.67 per quarter
Meter Size 8":	\$3,956.81 per quarter

BE IT FURTHER RESOLVED, effective July 1, 2026 other water and sewer sales and service charges to be amended are as listed:

Bulk Water Rate*: \$500.00 + \$16.54 per 1,000 gallons or (\$0.01654 per gallon) + \$30 Admin Fee per each two (2) week time period) *Cost for damage to meter equipment or hydrant will be charged replacement cost + \$30.00 Admin Fee

Service Turn On Fee: \$30.00

Service Turn Off Fee: \$30.00 (Customer Base Ready to Serve Charge will still apply for each billing period)

Delinquent/Discontinuance Fee: \$25.00 applied to unpaid accounts in service discontinuance process

Service Call Charge: \$60.00

After Hours* Service Call (including Turn On or Turn Off) Fees: \$200.00

* (determined by water/sewer department normal business hours) Excludes Turn On for Non-payment Discontinuance

Meter Testing Fee: \$60.00 (prepayment required, performed by water department)

New Meter Fee: Meter Replacement Cost (current market price) + Labor if set by City (frozen meter, customer request for replacement, damage due to customer or any person interference, etc.)

Water Service Tap Fee 1” Service Line with 5/8” meter: \$2,000.00 (includes meter, transmitter and permit fee)

Water Service Tap Fee 1” Service Line with 1” meter: \$2,200.00 (includes meter, transmitter and permit fee)

Water Service Tap Fee 2” Service Line with 2” meter: \$3,700.00 (includes meter, transmitter and permit fee)

Water Service Tap Fee 2” Service Line with 2” compound meter: \$2,200.00 + Actual Meter Cost (includes transmitter & permit fee)

Water Service when no Tap is Needed: \$ 525.00 (includes Water/Sewer Utility Permit)

Sewer Service Tap Fee – Local Street: \$ 800.00 + Street Repair cost (includes Water/Sewer Utility Permit)

Sewer Service Tap Fee – Major Street: \$1,000.00 + Street Repair cost (includes Water/Sewer Utility Permit)

Water/Sewer Utility Permit: \$80.00

Excavation/Utility Permit: \$80.00 (all excavation projects including service line repairs)

Irrigation Meter: Second Meter 1” line: \$250.00 + Actual Meter and Transmitter cost. Normal billing rates apply once installed.

BE IT FURTHER RESOLVED, that the rates will continue to be analyzed and adjusted annually through a water and sewer rate analyses and applied to the usage starting July 1st and forward of each fiscal year.

Motion carried by Roll Call Vote:

Ayes: (0)

Nos: (0)

Absent: (0)

Resolution is declared ADOPTED this _____ day of _____, 2026.

Cathy Cameron, City Clerk

**RESOLUTION #2026-11
APPROVING THE 2026-2027 FISCAL YEAR
PROPERTY TAX MILLAGE RATES**

The following was moved by Councilperson _____, second by Councilperson _____ to adopt:

WHEREAS, the City of Ithaca did collect 13.8756 mills for General Operations, 1.5000 mills for Emergency Services and 0.9949 mill for Sidewalk Improvements in 2025; and

WHEREAS, the Headlee Rollback Fraction is 1.0000 which will maintain the 2025 millage rates in 2026 for Operations at 13.8756 mills, Emergency Services at 1.5000 mills and Sidewalk Improvements at 0.9949 mill; and

WHEREAS, the "Truth in Taxation" Rollback Fraction is 1.0000 which will maintain the 2025 millage rates in 2026 at 13.8756 mills for Operations, 1.5000 mills for Emergency Services and 0.9949 mill for Sidewalk Improvements; and whereas allowed by MCL 211.24, the City is allowed to maintain the operating property taxes at 1.0000 by properly posting and holding a hearing of the public; and

WHEREAS, the millage rate for the Water and Sewer General Obligation Bond Debt, which was authorized by the electors of the city for up to 4.2500 mills will be 2.2500 mills to cover principal, interest and fees of bonds due for the fiscal year; and

WHEREAS, on June 2, 2026, at a regular meeting of the Ithaca City Council, a public hearing was held for the purpose of receiving comments on the operating budget and levies of the property tax millage rates for the 2026-2027 fiscal year; now

THEREFORE, BE IT RESOLVED, that the Ithaca City Council does hereby approve the millage rates of 13.8756 for Operations which is within the authorized millage rate of 15.000 mills, 1.5000 for Emergency Services which is within the authorized voted amended Charter millage rate of 1.5000 and 0.9949 for Sidewalk Improvements which is within the authorized voted amended Charter millage rate of 1.0000 mill and 2.2500 mills for Water and Sewer General Obligation Bond Debt which is within the authorized voted millage rate of 4.2500 mills, all pursuant to City Charter, Chapter VIII, Taxation.

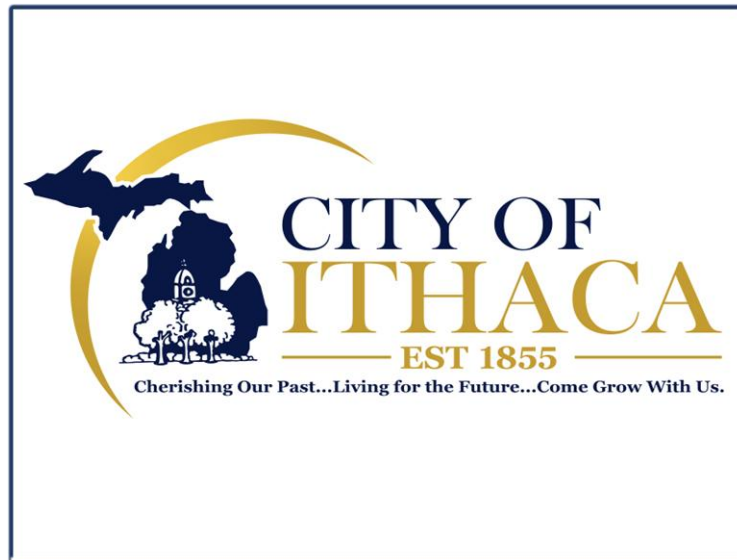
Dated this 2nd day of June, 2026.

Motion carried by Roll Call Vote:

Ayes: ()
Nos: ()
Absent: ()

Resolution declared adopted June 2, 2026.

Cathy Cameron, City Clerk
City of Ithaca



City of Ithaca, MI CAPITAL IMPROVEMENT PLAN 2026 - 2032

Proposed: April 2026

Planning Commission Recommended: April 2026

Water/Sewer Rate Analysis: May 2026

Presented at Public Hearing: June 2, 2026

City Council Adoption: June 2, 2026

CITY OF ITHACA
Capital Improvement Plan

FY 2025-2026 through FY 2031-2032

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CITY OF ITHACA
Capital Improvement Plan
FY 2025-2026 through FY 2031-2032

INTRODUCTION

The requirement for capital budgeting for the current year and the upcoming five fiscal years is found in the Michigan Planning Enabling Act (Public Act 33 of 2008, as amended.) Capital budgeting has two elements: 1) a 5-Year Capital Improvement Plan (CIP), and 2) the incorporation of that plan into the annual budget and future budget forecasts. The CIP is a six-year schedule of all proposed major capital improvement projects including project priorities, cost estimates and possible methods of financing. Each year the CIP is revised for the next fiscal year.

Including the CIP in the annual budget, and future budget forecasts, is primarily for the purpose of adjusting the multi-year program of projects to changing needs and circumstances as well as available funding sources. It also ensures that proposed and planned projects are actually completed. At the end of each fiscal year, the projects completed during that year are removed from the plan and an additional year's projects are added. Projects can be added, removed or postponed as the needs and resources of the community adjust.

It is also important that the adopted budget includes a fund balance history for all funds of the community that provide funding for capital projects (General Fund, Major Street Fund, Local Street Fund, Water/Sewer Fund, etc.) An effective and ongoing CIP is beneficial to elected officials, city staff, the general public, credit-worthiness rating companies and bond holders. Benefits that can be received from an adopted and well-maintained CIP include:

1. Coordination of the community's physical planning with its fiscal planning capabilities & capacities.
2. Ensuring that public improvements are undertaken in the most desirable and efficient order of priority.
3. Assisting in stabilization of tax levies over a period of years.
4. Producing savings in total project costs by promoting a "pay as you go" policy of capital financing, thereby reducing additional interest and other extra charges from long-term debt financing.
5. Providing adequate time for planning and engineering of proposed projects.
6. Ensuring the maximum benefit of the monies expended for public improvements.
7. Permitting municipal construction activities to be coordinated with those of other public agencies within the community.

Capital improvement planning and budgeting allow officials and citizens to set priorities for capital expenditures and ensure maximum physical benefit for a minimum capital expenditure. This is done through an orderly process of project development, project design, cost estimating, scheduling, financing and implementation.

A wide range and variety of capital improvements are included in the CIP. Listed below are several criteria to aid in the review and prioritization of potential projects:



1. Required to fill any federal or state judicial administrative requirements
2. Relationship to source and availability of funds
3. Impact on annual and ongoing operating and maintenance costs
4. Relationship to overall fiscal policy and capabilities
5. Project's readiness for implementation
6. Relationship to overall community needs
7. Relationship to other projects (City and other agencies)
8. Geographic distribution of projects throughout the community
9. Relationship to other community plans

These factors are all relevant and must be considered in order to ensure that the best quality of service is delivered to our residents in the most fiscally prudent manner. Most importantly, the proposed list of capital projects has to reflect the overall goals and vision of the city's Master Plan and countywide Gratiot Community Master Plan (GREAT Plan).

THE FOLLOWING ACRONYMS ARE USED THROUGHOUT THIS DOCUMENT:

ARPA – American Rescue Plan Act Funds (Federal and County Subrecipient)
BLF – Bank/Loan Financing
BRA – Gratiot County Brownfield Redevelopment Authority (Tax Increment Financing [TIF])
BTW – Between
CE – Consumers Energy (grants, energy conservation credits, rebates)
CMF – Caldwell Memorial Fund (#217)
DDA – Downtown Development Authority Operating Fund (#248)
DO – Donations/Contributions
DPW – City Department of Public Works
EGL – MI Department of Environment, Great Lakes & Energy
ERF – Equipment Replacement Fund (#661)
FEMA – Federal Emergency Management Agency
FED – Federal Grants (other)
FG – Foundation Grants (public & private)
FY – City Fiscal Year (July 1 – June 30)
GCRC – Gratiot County Road Commission
GF – General Fund (#101)
GMF – Gibbs Memorial Fund (#218- City Hall)
ICE – Infrastructure Capacity Enhancement Grant
LF – Library Operating Fund (#271)
LS – Local Street Fund (Act 51) (#203)
MDNR – MI Department of Natural Resources
MNRTF – MI Natural Resources Trust Fund
MDOT – MI Department of Transportation
MSRF – MI State Revolving Loan/Grant Funds
MS – Major Street Fund (Act 51) (#202)
PD – Private Developer/ Property Owner
RB – Revenue Bonds
SA – Special Assessments
SCADA - Supervisory Control and Data Acquisition System
SF – Sewer Enterprise Fund (#590) (fees, user revenues)
SOMG – State Grants (other)
SWM – Sidewalk Millage (1.0-mill levy for 6 years)
TBD – Undetermined Financing Source
TWP – Township
USDA – U.S. Dept. of Agriculture (federal grants, loans & loan guarantees)
UTGO Bonds – Unlimited Tax General Obligation Bonds
WF – Water Enterprise Fund (#591) (fees, user revenues)
ZFS – Zeeland Farm Services

**Capital Improvement Plan
FY 2025-26 through FY 2030-31
Fund Balances for Select City Funds with Potential Capital Assets**

 FUND BALANCES / NET RESTRICTED ASSETS 										
TEN YEARS AUDITED (FY 15/16 - FY 24/25)										
(* = Proprietary/Internal Service Funds = NetPosition Unrestricted)										
FUND	6/30/2016 Balance	6/30/2017 Balance	6/30/2018 Balance	6/30/2019 Balance	6/30/2020 Balance	6/30/2021 Balance	6/30/2022 Balance	6/30/2023 Balance	6/30/2024 Balance	6/30/2025 Balance
GENERAL FUND	816,825	983,621	981,485	1,015,290	1,112,456	1,259,396	1,591,247	1,908,533	2,189,021	2,514,203
MAJOR STREET	285,300	244,456	360,806	535,605	565,230	637,123	784,113	687,254	813,224	1,040,992
LOCAL STREET	111,503	157,559	193,428	357,026	423,253	401,868	509,500	558,906	537,969	533,888
LIBRARY	104,095	182,763	246,678	303,287	398,283	460,008	492,363	443,195	457,694	455,367
FIRE OPERATING	82,573	79,262	71,311	89,800	91,876	91,217	-			
FIRST RESPONDER	111,422	110,843	112,911	115,881	122,608	127,244	-			
GRANT PROJECTS	2,554	2,469	53,700	81,788	258	260	388	285,204	206,684	87,555
ECONOMIC DEVELOPMENT	19,605	27,114	31,674	30,691	39,027	47,216	55,412	98,383	100,457	104,705
CALDWELL MEMORIAL	392,650	381,494	220,243	107,774	107,959	93,064	93,157	22,790	4,288	-
GIBBS MEMORIAL	240,534	241,786	244,188	248,031	250,693	250,928	251,345	69,854	49,992	52,155
CEMETERY SINKING	16,245	25,048	7,776	8,531	7,139	12,071	16,649	-		
FIRE & RESCUE SINKING	93,813	85,408	98,967	113,363	132,326	167,773	-			
POLICE EDUC & TRAINING										
CEMETERY TRUST FUND	27,972	30,043	30,218	30,814	31,095	31,482	32,442	32,914	36,749	40,132
*WATER & SEWER	918,229	1,057,270	1,118,220	1,322,009	1,445,713	1,351,251	1,149,418	1,407,001		
*SEWER									662,544	925,214
*WATER									953,774	1,217,884
*EQUIPMENT & MATERIAL	295,654	299,880	373,058	381,970	249,981	182,852	225,302	171,917	173,109	285,667
DOWNTOWN DEVELOPMENT	57,743	59,178	36,162	34,857	32,985	31,348	28,269	26,771	25,647	27,595

Project Status Report 2025-2026 FISCAL YEAR					
Line	Dept.	Project	Status	Est. Cost	Funding
1	LS	Wedge & Pave: Catherine (Center – North)	Spring 2026	32,000	LS
2	LS	Wedge & Pave: Edgar (North – Arcada)	Spring 2026	16,000	LS
3	LS	Chip Seal & Fog: E Emerson St (Union– Catherine)	Spring 2026	14,500	LS
4	MS	Chip Seal & Fog: St. Charles (N Pine River-Jerome)	Complete	8,500	MS/GCRC
5	SF	Sanitary Sewer Replace: W North (N Elm-Spring)	Spring 2026	40,000	SF
6	ERF	Kubota/UTV (Replace 2010- #28)	Spring 2026	30,000	ERF
7	ERF	Pick Up Truck-(Replace #103)*	Spring 2026	52,000	ERF
8	ERF	72” ZTR Mower (Replacement)	Spring 2026	8,000	ERF
9	WF	Water Hydrant Replacement (Qty=5)	Spring 2026	18,000	WF
10	WF	Lead Copper Water Replacement (Yr 5 of 20)	In Progress	47,366	WF
11	DPW	Sidewalk Repair/Replacement Program	Spring 2026	75,000	SWM
12	WF/SF	SCADA System Upgrades**	Complete	20,000	WF/SF
13	SF	Sewer Camera	Complete	11,000	SF
14	WF	Cemetery Water Tower Maint Contract	Complete	20,230	WF
15	WF	S. Industrial Water Tower Maint Contract	Complete	19,915	WF
16	WF	East Water Tower Maint Contract	Complete	25,024	WF
17	WF	Well Maint Renewal Contract	Complete	53,000	WF
18	SF	Manhole Lining	Spring 2026	30,000	SF
19	GF	City Hall Roof Replacement	Spring 2026	60,000	GF
20	GF	City Hall File Server	In Progress	32,000	GF/WF/SF
General Fund Total				76,000	
Major Street Total				8,500	
Local Street Total				62,500	

Project Status Report					
2025-2026 FISCAL YEAR					
Line	Dept.	Project	Status	Est. Cost	Funding
			Sidewalk Millage Total	75,000	
			Sewer Fund Total	99,000	
			Water Fund Total	201,535	
			Equipment Fund Total	90,000	
			Total Funds	612,535	
*Truck #102 1993 Chevrolet will be expired and replaced with old #103 2010 Chevrolet. This new truck will replace fleet spot of #103					

Project Status Report 2026-2027 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	ERF	72" ZTR Mower (Replacement)	8,000	ERF
2	ERF	Tractor/Mower (Replace #15) Flail	180,000	ERF
3	ERF	Water Utility Truck	155,673	WF/ARPA
4	ERF	Leaf Vactor Trailer/Truck (Replace 2006- #23)	185,000	ERF
5	SF	Manhole Lining	30,000	SF
6	DPW	Sidewalk Repair/Replacement Program	77,000	SWM
7	MS	Resurface W Center (Maple to Park)	62,000	MS/GCRC/ MDOT
8	MS	Reconstruct Union St. (Westwind Ln to Center) (Curbs, storm, pulverize, pave) bonded debt	2,550,000	MS - Bond
9	WF	Watermain (Arcada to Center) based on Union St Reconstruction	1,200,000	WF - Bond
10	SF	Sanitary Sewer Replace Union St (Center-Barber)	1,800,000	SF - Bond
11	SF/GF	Storm Sewer Replace Union St (Center-Barber) assuming 250K MDOT grant captured	200,000	GF
12	LS	Chip Seal & Fog: N Jeffery (Center – Barber)	44,000	LS
13	LS	Chip Seal & Fog: N Ithaca (Center – Barber)	38,000	LS
14	WF	Cemetery Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	23,264	WF
15	WF	S. Industrial Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	22,900	WF
16	WF	East Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	28,775	WF
17	WF	Well Maint Renewal Contract	2,000	WF
18	GF	Malibu (Replacement)-City Manager	38,000	GF
19	GF	Park & Recreation 5-Year Plan	12,000	GF
20	MS/LS	Chip Seal & Fog: Fillmore (S. Pine River to S. St. Johns)	32,000	LS
21	SF	Sanitary Sewer Flow Testing (ACO)	35,000	SF
22	GF	Woodland Park Pavilion	35,000	GF
23	GF	Woodland Park Playscape	250,000	GF
24	GF	BS&A Cloud Upgrade	50,000	GF

Project Status Report 2026-2027 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
25	GF	Hydrant Replacement (Qty=5)	18,000	WF
26	GF	City Hall Building Improvements	20,000	GF
27	GF	W. Center Bridge Maintenance	25,000	MS/LS
28	GF	Storm Sewer Maintenance	50,000	GF
General Fund Total				655,000
Major Street Total				2,637,000
Local Street Total				114,000
Sidewalk Millage Total				77,000
Sewer Fund Total				1,865,000
Water Fund Total				1,450,612
Equipment Fund Total				373,000
Total Funds				7,171,612
Notes:				

Project Status Report 2027-2028 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	ERF	72" ZTR Mower (Replacement)	8,000	ERF
2	SF	Manhole Lining	35,000	SF
3	DPW	Sidewalk Repair/Replacement Millage (yr 6 of 6)	79,000	SWM
4	LS	Chip Seal & Fog: Arcada (N Pine River – Elm)	11,500	LS
5	LS	Chip Seal & Fog: Seaver (N Pine River – Maple)	6,000	LS
6	LS	Chip Seal & Fog: Maple (Emerson – Dead End)	31,000	LS
7	MS	Pulverize & Pave: Elm St (W South-Fillmore)	400,000	MS/GCRC
8	MS	Pulverize & Pave: W South (Elm to Pine River)	80,000	MS
9	SF	Lagoon: Control Panel & Electrical	32,000	SF
10	SF	Lagoon Back Up: Control Panel & Electrical	10,500	SF
11	SF	Lagoon Site Influent Flow Meter	13,000	SF
12	WF	Cemetery Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	23,264	WF
13	WF	S. Industrial Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	22,900	WF
14	WF	East Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	28,775	WF
15	WF	Well Maint Renewal Contract	17,000	WF
16	WF	Watermain: S Ithaca (E Newark- E Center Loop DE)	150,000	WF
17	WF/SF	AMI Meter Reading System	200,000	WF/SF/TBD
18	Cemetery	Road Assessment Reevaluation	TBD	GF
19	GF	Storm Sewer Maintenance	50,000	GF/SA
20	SF	Infiltration & Intrusion Mitigation (ACO)	50,000	SF

Project Status Report				
2027-2028 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
			General Fund Total	50,000
			Major Street Total	480,000
			Local Street Total	48,500
			Sidewalk Millage Total	79,000
			Sewer Fund Total	234,500
			Water Fund Total	347,939
			Equipment Fund Total	8,000
			Total Funds	1,247,939
Notes:				

Project Status Report 2028-2029 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	DPW	Sidewalk Repair/Replacement Millage	Pend. Mill Renewal	SWM
2	LS	Pulverize & Pave: Newark (Ithaca – St. Johns)	50,000	LS
3	LS	Pulverize & Pave: S Ithaca (Center – Newark)	50,000	LS
4	LS	Wedge & Pave: S Ithaca (Newark – South)	16,000	LS
5	MS	Wedge & Pave: S Main (Newark – South)	16,000	MS
6	MS	Pulverize & Pave: W Emerson (Center – Elm)	30,000	MS
7	MS	Pulverize & Pave: Newark (S Pine River- Jeffery)	100,000	MS
8	ERF	72" ZTR Mower (Replacement)	8,000	ERF
9	GF	Storm Sewer: N Pine River/N Main (8blk area) In conjunction with MDOT US-127BR rebuild	TBD	GF
10	WF	Cemetery Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	23,264	WF
11	WF	S. Industrial Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	22,900	WF
12	WF	East Water Tower Maint Contract (Assumes 15% Increase from 25/26 contract)	28,775	WF
13	WF	Well Maint Renewal Contract	19,000	WF
14	GF	Storm Sewer Maintenance	50,000	GF
15	SF	Infiltration & Intrusion Mitigation (ACO)	50,000	SF
16	GF	Hydrant Replacement (Qty=5)	18,000	WF
17	SF	Lagoon Pipe Lining	200,000	SF
18	WF	Newark (Gwinner and Brown)	150,000	WF
			General Fund Total	50,000
			Major Street Total	146,000
			Local Street Total	116,000

Project Status Report				
2028-2029 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
			Sidewalk Millage Total	N/A
			Sewer Fund Total	250,000
			Water Fund Total	261,939
			Equipment Fund Total	8,000
			Total Funds	831,939
Notes:				

Project Status Report 2029-2030 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	DPW	Sidewalk Repair/Replacement Program	Pend. Mill Ren.	SWM
2	LS	Chip Seal & Fog: W North (Elm – Spring)	7,500	LS
3	LS	Chip Seal & Fog: Spring (W Emerson-Arcada)	15,000	LS
4	LS	Chip Seal & Fog: W Emerson (Elm -Spring)	7,500	LS
5	LS	Chip Seal & Fog: Seaver (Jeffery – St. Johns)	21,000	LS
6	LS	Chip Seal & Fog: St. Johns (Arcada – Seaver)	7,500	LS
7	MS	Chip Seal & Fog: S Elm (Center – South)	15,000	MS
8	GF- Alley/Lot	Repave: City Hall Parking Lot	225,000	GF/TBD
9	ERF	72" ZTR Mower (Replacement)	8,000	ERF
10	ERF	Loader (#17 Replacement)	260,000	ERF
11	WF	Water Reliability Study – (EGLE Required)	15,000	WF
12	WF	Cemetery Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,350	WF
13	WF	S. Industrial Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,000	WF
14	WF	East Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	31,350	WF
15	WF	Well Maint Renewal Contract	60,000	WF
16	WF	Watermain: N Ithaca (North to Arcada)	150,000	WF
17	GF	Storm Sewer Maintenance	50,000	GF
18	WF	Watermain: N Main from Center to E North	262,500	WF
19	SF	Sewer Local Limit Study (EGLE Required)	50,000	SF
20	SF	Infiltration & Intrusion Mitigation (ACO)	50,000	SF
21	GF	Power Washer Replacement	10,000	ERF
			General Fund Total	275,000
			Major Street Total	15,000
			Local Street Total	58,500

Project Status Report				
2029-2030 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
			Sidewalk Millage Total	N/A
			Sewer Fund Total	100,000
			Water Fund Total	569,200
			Equipment Fund Total	278,000
			Total Funds	1,295,700
Notes:				

Project Status Report 2030-2031 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	DPW	Sidewalk Repair/Replacement Program	Pend. Mill Ren.	SWM
2	ERF	72" ZTR Mower (Replacement)	9,000	ERF
3	GF	Storm Sewer Maintenance	50,000	GF/SF/SA
4	LS	Pulverize and Pave S Main (South to Webster)	100,000	LS
5	MS	Pulverize and Pave S Main (Newark to South)	50,000	MS
6	WF	Cemetery Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,350	WF
7	WF	S. Industrial Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,000	WF
8	WF	East Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	31,350	WF
9	WF	Well Maint Renewal Contract	62,000	WF
10	WF	Replace Well 4 and watermain to Spring Street	300,000	WF
11	SF	Sewer Local Limit Study – (EGLE Required)	25,000	SF
12	ERF	Street Sweeper (Replace 2008)	350,000	ERF
13	SF	Sewer Local Limit Study – (EGLE Required)	25,000	SF
14	SF	Infiltration & Intrusion Mitigation (ACO)	75,000	SF
			General Fund Total	50,000
			Major Street Total	50,000
			Local Street Total	100,000
			Sidewalk Millage Total	N/A
			Sewer Fund Total	125,000
			Water Fund Total	443,700
			Equipment Fund Total	359,000
			Total Funds	1,127,700
Notes:				

Project Status Report				
2031-2032 FISCAL YEAR				
Line	Dept.	Project	Est. Cost	Funding
1	DPW	Sidewalk Repair/Replacement Program	Pend. Mill Ren.	SWM
2	ERF	72" ZTR Mower (Replacement)	9,000	ERF
3	GF	Storm Sewer Maintenance	50,000	GF
4	LS	Chip Seal and Fog Westwind (Gibbs to Union)	70,000	LS
5	LS	Chip Seal and Fog Leeward Ct (Westwind to Westwind)	50,000	LS
6	LS	Chip Seal and Fog Gale Ct (Westwind to Cul-de-sac)	20,000	LS
7	MS	Pulverize and Pave S Pine River (Center to Neward)	50,000	MS
8	WF	Cemetery Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,350	WF
9	WF	S. Industrial Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	25,000	WF
10	WF	East Water Tower Maint Contract (Assumes 9% Increase from 28/29 contract)	31,350	WF
11	WF	Well Maint Renewal Contract	65,000	WF
12	WF	S Main from Webster St to John St	237,500	WF
13	GF-Parks	Park & Recreation 5-Year Plan	15,000	GF
14	SF	Sewer Local Limit Study – (EGLE Required)	25,000	SF

Resolution 2026-12

City of Ithaca Budget Appropriations Resolution July 1, 2026 – June 30, 2027

The following was moved by Councilperson Hubbard, second by Councilperson Andrew to adopt:

WHEREAS; the expenditures for the fiscal year commencing July 1, 2026 and ending June 30, 2027, are hereby appropriated on a departmental and activity total basis as follows:

General Fund:		
	Legislative - City Council	84,535
	City Manager	129,726
	City Clerk	82,720
	Technology	86,270
	Board of Review	2,796
	City Treasurer - Finance	130,672
	Assessor	41,500
	Elections	23,415
	City Hall Building and Grounds	114,912
	Professional Services (Legal/Engineering)	65,000
	Other Buildings and Grounds	47,533
	Community Center	15,617
	Police - Law Enforcement	16,000
	Fire Department	100
	Code Enforcement	28,112
	Public Works	167,498
	Sidewalks	1,500
	Storm Sewer and Drains-At-Large	305,500
	Street Lighting	34,000
	Alley and Parking Lot Maintenance	2,600
	Solid Waste/Rubbish Tags	-
	Cemetery	85,010
	Westwind Estates	16,117
	Downtown Development	32,482
	Industrial Park	6,314
	South Industrial Park	6,060
	Park Operations	315,730
	McNabb Park	66,028
	Insurance and Bonds	12,500
	Retirement - Employer Cost	292,932
	Transfer Out	94,012
	Total Expenditures	\$ 2,307,191

and,

WHEREAS; General Fund revenues for the 2026-2027 fiscal year are estimated as follows:

General Fund:

Property Taxes	\$ 1,422,337
Licenses and Permits	13,250
State Sources	409,000
Contributions and Local Grants	100,000
Charges for Services	9,000
Fines and Forfeitures	12,950
Reimbursements	10,000
Interest and Investment Income	74,651
Rents and Lease Revenue	108,803
Sale of Assets and Material Sales	59,000
Miscellaneous Revenue/Contributions	56,500
Operating Transfers (In)	16,000
Total Revenues	\$ 2,291,491

and,

WHEREAS; the City Council hereby approves budgets for the period of July 1, 2026 through June 30, 2027, for the following funds in the amounts set forth below:

Major Streets Fund	\$ 3,225,453
Local Streets Fund	282,466
Economic Development Fund	3,000
Downtown Development Fund	23,263
Library Fund	258,700
Grant Program Fund	83,400
Sewer Fund	2,662,346
Water Fund	2,322,636
Equipment Fund	400,772
Cemetery Perpetual Care Fund	-
Gibbs Memorial Fund	-

and,

WHEREAS; the City Council, at its regular meeting held on June 2, 2026 approved the supporting fiscal year Millage Rates with the adoption of Resolution 2026-11; and the supporting fiscal year Water and Sewer rates with the adoption of Resolution 2026-10; and at its regular meeting held on June 2, 2026 approved the Capital Improvement Plan for fiscal years 2026-2032.

WHEREAS; the City Council, authorizes the use of Michigan Act 51 Funds for the purchase of capital assets as accounted for within the budgets; original and amended, for the Major Street and Local Street Funds;

NOW THEREFORE BE IT RESOLVED; the City of Ithaca City Council hereby approves the City Budget containing the appropriations, and levy of taxes for the period of July 1, 2026 through June 30, 2027 and all sums be paid into the several funds to which they belong.

Resolution hereby adopted on this 2nd day of June 2026 by roll call vote:

Ayes: ()

Nos: ()

Absent: ()

Cathy Cameron, City Clerk



APRIL 10, 2026

CITY OF ITHACA

Governmental Accounting Services Proposal



Plante & Moran, PLLC
P.O. Box 307
3000 Town Center, Suite 100
Southfield, MI 48075
Tel: 248.352.2500
Fax: 248.352.0018
plantemoran.com

April 10, 2026

Jamey Conn, City Manager
City of Ithaca
129 W Emerson Street
Ithaca, MI 48847

Dear Jamey,

Thank you for the opportunity to submit our proposal for governmental accounting services to City of Ithaca (“the City”). We know that as a governmental institution, it can be challenging to allocate your limited resources to daily accounting and financial planning and analysis. Employing a full-time accountant is often out of budget, or impractical for daily operations, but you still must maintain accurate, up-to-date financial information. Thankfully, our **Plante Moran Government Accounting Professionals (PMGAP)** team offers a full menu of outsourced accounting service offerings designed to reduce the burden on you while ensuring all your accounting needs are met.

Here’s what you can expect from our outsourced accounting solution:

- **Our team exclusively serves public sector organizations.** Our team has the experience to serve City of Ithaca at the highest level from day one.
- **Our services are scalable.** Whether you need an immediate interim solution, or long-term outsourced accounting support, we can help with any of City of Ithaca’s financial needs. Please see page 4 for more information on the breadth and depth of outsourced accounting services we offer.
- **All our services can be performed 100% remotely.** Our investments in technology allow for a streamlined, efficient process, meaning that in a fully remote environment, we can provide premier service while using less of your valuable time in the process.

As your team, we won’t just check off a series of boxes — we’ll be a true partner you can call when you need an expert perspective on your goals and challenges. We’ll be here to advise you, and with the resources of the entire firm at our disposal, we’ll bring the governmental experience that you need.

We will follow up promptly to answer any additional questions you might have. We look forward to it.

Sincerely,

Kari L. Shea, CPA
Engagement Partner
248-223-3287
kari.shea@plantemoran.com

Brian J. Camiller, CPA
Colleague Partner
248-223-3840
brian.camiller@plantemoran.com

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Firm overview

We are the 13th largest certified public accounting and management consulting firm in the nation. With **a history spanning 100 years**, our firm provides clients with financial, human capital, operations improvement, strategic planning, technology selection and implementation, and family wealth management services.

Fast facts



1924

Year founded



3,900+

Staff



400+

Partners



25

Offices worldwide



50

States with clients



150+

Countries where we've served clients



45+

Services available



25+

Industries served

Our people are our most valuable differentiator.

Plante Moran's founders had a vision: **"to create a people firm disguised as an accounting firm."**

In other words, our professional expertise is just one part of who we are. Our character is what sets us apart and allows us to build meaningful relationships with our clients and colleagues.

As we move into the future — and continue to use artificial intelligence, data analytics, and other technologies to empower our client service model in new ways — we'll hold steadfast to that philosophy.



We're more than the sum of our expertise. It's how we work collaboratively — with each other and with our clients — that sets us apart. Learn more by watching our video series "The Whole Person Comes to Work" at plantemoran.com/celebrate.

How we serve the public sector

Many consulting firms specialize in one service or industry — when other needs arise outside of that area, you’ll likely have to engage another firm. **With Plante Moran, you’ll experience something different:** complete access to a deep bench of experts in a broad range of capabilities, both specific to the public sector and across a diverse range of adjacent industries. We’ll always connect you to the right specialist and serve you as one unified team. Our services include:



Governmental accounting solutions and expertise

To stay focused on your organization’s mission, you need solid financial management with a dependable accounting function — a resource you might not have in-house. That’s where **Plante Moran Government Accounting Professionals (PMGAP)** comes in. We have over 20 years of experience providing tailored finance and accounting services to governmental and not-for-profit organizations.



We’ll begin our partnership by identifying your distinct accounting needs, such as bank reconciliations, month-end close, audit preparation, budget creation, analysis, and finance department leadership. Our accounting consultants will quickly become a seamless extension of your key functional areas, providing expertise and day-to-day accounting services in a supporting role or as a complete outsourcing option.

Profile of PMGAP

30+

CPAs, former finance directors, and former government auditors, **including two partners**, serving...

100+

active governmental and not-for-profit clients with...

25+

outsourced financial and accounting service offerings


Representative list of clients:

- State of Michigan
- City of Detroit, MI
- City of Wayne, MI
- City of Miami Police and Fire Retirement System
- City of New Orleans, LA
- Charleston Naval Complex Redevelopment Authority, SC
- City of Englewood, CO
- Paradox Valley Charter School, CO
- West End Public Schools, CO
- Fenner Valley Water Authority, CA
- Plymouth District Library, MI

Your organization gains:

- **Expertise:** Our team members have an average of 18 years of experience and possess numerous certifications (such as CPA, MSA, MBA, and CFE).
- **Flexible accounting platforms:** You can use your accounting system or one of our platforms.
- **Collective power of the firm –** You receive direct access to the entirety of the firm’s resources, including technical, industry, and consulting expertise.
- **Greater focus and productivity:** We’ll give your team more time to focus on what matters most.
- **Freedom from hiring, training, and retaining staff:** You can contract or expand resources as needed. For some clients, having our support can eliminate expenses like office space, hardware, or software.
- **Real-time access to information:** Cloud-based access to current information improves your decision-making and offers an accurate, holistic picture of all financials.


Click the thumbnail to the right to hear from partners Brian Camiller and Kari Shea about how PMGAP can “fill the gap” for your accounting department.



plante moran

Trouble staffing your accounting & finance department?

Find out how [we can help.](#)



The ABCs of PMGAP

We can perform or assist with any of the below activities to appropriately scale our services to City of Ithaca:



Audit preparation

- Perform annual year-end close of accounting records
- Audit workpaper preparation
- Audit process facilitation
- External compliance reporting
- Deficit elimination plan creation
- Conformance with GAAP and GASB standards



Budget

- Historical budget analysis
- Community education
- Budget process facilitation
- Budget renovation
- Budget document creation
- Budget monitoring and periodic internal reporting
- Budget amendment creation



Controllership

- Preparation of monthly bank reconciliations
- Monthly accounting reconciliations
- Perform month-end close of accounting records



How we can help

- **Accounting support** – Our experienced team will meet your accounting needs with a variety of services and staffing roles, including accountant, analyst, controller, and finance director.
- **Financial transformation** – We work with you to review current processes, risks, and internal controls, and then provide suggestions for effective and efficient improvements.
- **Financial planning and analysis** – We develop tools you can leverage for long-term value, including forecasting, budgeting, cash flow projections, and reporting function development.
- **Cloud-based systems** – Our accounting consultants use cloud-based systems, so you always have access to accurate, real-time information. These systems include online bill pay to ensure your vendors are paid timely.
- **Special projects** – The extensive knowledge of our team is available to help you successfully navigate unique and unforeseen needs as they arise.
- **Communication** – We present financial information (monthly reports, budgets, audit results, etc.) to Boards/Councils, Committees, management, and other users as needed.

Other services we provide

- Business process evaluation and transformation
- Bank reconciliations
- Overall general ledger oversight
- Cash flow analysis and management
- Financial forecasting
- Chart of accounts redesign
- Utility rate setting
- Budget creation and amendments
- Audit preparation
- Financial reporting support, including presentations
- Accounts payable/receivable
- Strategic planning
- Other special projects

Administrative support services

We'll support your accounting processes and provide compliance and operations resources. We'll work shoulder-to-shoulder with you to define the scope of services required, including transaction processing, bookkeeping, budgeting, forecasting, and year-end financial statement preparation.

Many organizations find outsourcing their accounting and finance work offers a strategic advantage. It's a cost-effective way of improving the efficiency and timeliness of your recordkeeping and allows for greater adherence to accounting best practices, such as adopting the latest GASB statements.

Our approach is defined by constant communication with your team, detailed guidance, project management support that runs the spectrum from document preparation to qualified vendor selection, and expert analysis to help you make informed, data-driven decisions.

Here's what you can expect from working with our team of professionals:

- Day-to-day accounting support with a focus on quality and timeliness.
- Support beyond accounting services, including accounts payable processing, customer billing, monthly general ledger maintenance, and bank reconciliations.
- Extensive resources and knowledge to help your organization look ahead and plan for the future.
- Cost-effective and reliable bookkeeping that saves you time and improves your overall operational effectiveness.
- Preparation of month-end closing entries and monthly/quarterly/year-end reporting packages for the Council.
- Year-round, comprehensive service, which could include administrating your budgeting process, closing your books, helping you prepare for the year-end audit, or preparing external reporting to local, state, and national stakeholders.

Budget assistance and analysis

We understand that budgeting can be a cumbersome and time-consuming process. Annually, we develop, implement, and monitor the budgets for dozens of governmental entities. We work closely with executives, city managers, mayors, councils, boards, and department heads to develop budgets that conform to Michigan's legal requirements.

The Uniform Budgeting and Accounting Act requires all local units of government in Michigan to adopt balanced budgets, establish responsibilities, and define the procedures for the preparation, adoption, and maintenance of the budget. It also requires them to disclose certain information about their budget process.

Our team will manage this process from beginning to end, incorporating each of these elements:

- **Historical budget analysis:** This should be the starting point for the budget every year. Past performance provides valuable information for determining the budget process moving forward.
- **Budget document creation:** We will own the budget documentation from commencement to adoption, as well as handle editing and updating responsibilities throughout.
- **Industry knowledge:** We participate in many governmental organizations and are current on regional and legislative happenings that may impact your budget. We use this knowledge to improve the accuracy of your budgetary assumptions.
- **Current-year projection:** Successful budgeting for the future is dependent on your ability to forecast the current fiscal year. These projections act as a financial starting point for next year's budget.
- **Budget process facilitation:** We will meet with all department heads and any other stakeholders to gather their input for the budget and reconcile inconsistencies across departments.
- **Budget balancing:** We'll bring revenue-enhancing and cost-reducing strategies to help you balance your budget and bridge any gaps.
- **Budget renovation:** We'll offer suggestions for improving your organizational and financial reporting structure, as well as streamlining the budget document.
- **Consensus building:** We can educate your team, Council, and members of the community on emerging financial issues and build consensus for potentially difficult decisions. Throughout the year, we'll present budget amendments and explain their origin or necessity.
- **Budget monitoring and periodic internal reporting:** Our team will monitor the budget-to-actual results and provide periodic internal reporting to department heads, management, and the governing body.
- **Budget amendment creation:** All amendments will be prepared by our team in a Council appropriate format and presented to the governing body and public.

Maintain monthly general ledger

The general ledger is the backbone of all financial accounting. As such, it needs to be reported and posted regularly. Depending on the size and nature of your organization, it's possible we could use Intacct for your general ledger if you are in need of a cloud-based accounting and financial management solution. This solution works well for libraries, authorities, and other smaller governments. We also are happy to use your existing system, either onsite or remotely. You can count on us for accounts payable and receivable, month-end closings, bank reconciliations, management reports, and much more.

Accounts payable

We can enter all the invoices you receive from vendors into the AP system of your accounting software or our Intacct ledger, whichever is being used.

We can:

- Enter vendor invoices
- Electronically archive vendor invoices
- Get approvals
- Pay vendors

Revenue collection/accounts receivable

We'll coordinate the collection of all tax payments, franchise fees, utility fees, and other receivables. We can establish systems for the billing and collection of permit fees, license fees, and other miscellaneous revenues. We can also establish procedures for the safe and timely deposit of revenues and advise you on fees and charges.

Our capabilities include:

- Electronically archiving all invoices
- Applying payments to correct invoices
- Weekly customer balance summaries
- Weekly accounts receivable aging reports

Manual general ledger analysis

While much of the general ledger is the result of system-generated activity, we recognize that this often does not fully encompass the operations of local units of government. We can develop procedures that appropriately maintain and record all activity. In many instances, we can make adjustments to processes that will reduce the frequency of manual entries and activity.

Financial reporting

We know that accurate monthly financial reporting is an area that many local units of government struggle with and is often highly desired (or required) by Boards and Councils. We will provide a monthly financial reporting package that includes the following:

- Balance sheet as of month end for each fund
- Budget-to-actual year-to-date for each fund
- Bank reconciliations
- Bank statements
- Outstanding checklists
- Other information requested by management

While this packet will be beneficial to your stakeholders, we know you also want to be aware of the activity we post each month. In addition to this reporting package, we'll provide a monthly summary of all manual journal entries we posted for your review.

Sample ongoing service plan

On a monthly basis, unless otherwise noted, we would perform the following as part of our service plan:

- Process source documentation from management, banks, and other stakeholders to record the receipts and disbursement activity.
- Prepare the bank reconciliations and reconcile the bank statements to the general ledger. The completed reconciliations will be presented to management for review and approval.
- Provide budget-to-actual reports to management for review and approval.
- Attend Council meetings to discuss financial matters, as required.
- Provide assistance with budgets, projections, cash-flow forecasts, etc. as needed.
- Assist in closing the accounting records and compile the necessary schedules and support for the audit at year end.

Support during financial statement audits

One of our primary services, and that which we provide most often, is preparatory support for financial statement audits. Our team is comprised of experienced government accounting professionals — including CPAs and former government finance directors — who excel at identifying opportunities, recognizing problems, and formulating solutions. We'll work with you to preemptively address your financial risks and steer clear of obstacles that could affect your audit.

Our services are flexible and can include any of the following activities:

- Draft financial statements and disclosures
- Prepare necessary schedules and workpapers
- Prepare necessary year-end journal entries to close the fiscal year
- Provide support throughout the external audit process, including compiling sample requests and fielding auditor questions
- Draft financial statements and management's discussion and analysis of financial condition and results of operations
- Assist management with the preparation of financial statements
- Verify U.S. generally accepted accounting principles (GAAP) are implemented
- Work directly with your external auditors to alleviate burdens on your staff
- Prepare required year-end reports due after audit completion
- Close the fiscal year within the accounting software and prevent disruptions in your activity cycle

Example workplan

We have developed an efficient and effective methodology for closing the books, preparing audit workpapers, creating financial statements, and navigating our clients through the audit process. In summary, we will:

- Meet with City of Ithaca's management to agree upon the timeline and milestones of the project. Working backwards from the anticipated start of audit fieldwork, we will create a workplan that completes all tasks and deliverables on time.
- Evaluate the existing state of City of Ithaca's trial balance and the quality and thoroughness of the previously prepared workpapers. We will obtain and incorporate any journal entries created by previous auditors into our plan. We will also evaluate and address any control deficiencies identified in prior-year audits so that they may be eliminated from future comments.
- Assess the applicability of new GASB pronouncements and their effect on the current year's financial statements. We will also determine City of Ithaca's single audit requirement, if any.

- Tailor our audit preparedness checklist to City of Ithaca’s specific needs and circumstances. This will serve as our roadmap for preparing the various schedules and journal entries during the project. This document will also serve as our “progress report” to you and will be available on demand. The document will be structured using categories that mirror your financial statements, such as cash, accounts receivable, accounts payable, property tax revenue, employee compensation, etc.
- Execute the developed plan. Our staff will work with you and your team to create the workpapers and propose the journal entries necessary to close the year. Our work will be stored on our secure Client Collaboration Center (our centralized cloud-based data-sharing platform), to which you and your team will have instant, on-demand access. As desired, we may also grant access to your auditors so they can track our progress in anticipation of fieldwork.
- Remain on-site or be available remotely during fieldwork to respond to questions and requests from the auditors.
- Continue to work with your team and auditors following the completion of fieldwork and until the basic financial statements is issued and published. At your discretion, we will also help you prepare any other year-end compliance reporting for the State of Michigan, the federal government, and any other stakeholders.
- Meet with your team for an exit conference upon audit completion. We will share any useful, actionable insights we have acquired into your operations and potential areas for improvement.

Bank reconciliation services

Bank reconciliations are critical to ensuring strong internal controls over financial reporting and for the safeguarding of cash and investments. Timely and accurate reconciliations provide a clear view of cash positions and support for the year-to-date budget-to-actual reporting. We can help you catch up on multiple years of reconciliations, move to pooled cash, and streamline current processes to catch all applicable activity, so that your general ledger accurately reflects your bank and investment balances.

As part of our services, we can:

- Reconcile all cleared transactions, deposits in transit, and outstanding checks
- Record bank activity, such as electronic receipts, that haven't reached your general ledger
- Match bank balances to your internal financial statements
- Prepare required external cash and investment reporting
- Proactively monitor cash flow

Below is an example of a “future state” bank reconciliation process map we recently created for another client:

Example workplan

- **Discovery:** We'll develop an understanding of City of Ithaca's current bank reconciliation process through staff interviews and source documentation.
- **Bank reconciliations:** We'll perform monthly bank reconciliations for the requested period.

Accountant of record services

Staying current on the latest accounting standards and GASB pronouncements can be difficult for accounting departments of all sizes. New and complex scenarios can come up at any time, and City of Ithaca needs to know how to handle them in an accurate and timely manner. We can fill the gaps in your accounting department with experts who are dedicated to working with public sector clients like City of Ithaca.

We'll provide you with on-demand access to accounting professionals with the expertise and critical guidance when you need it most.

How we'll work with City of Ithaca



Clients hire us via an open-ended engagement letter at mutually agreed-upon hourly rates.



PMGAP stands ready to serve as a "resident expert," prepared to do the job whenever needed.



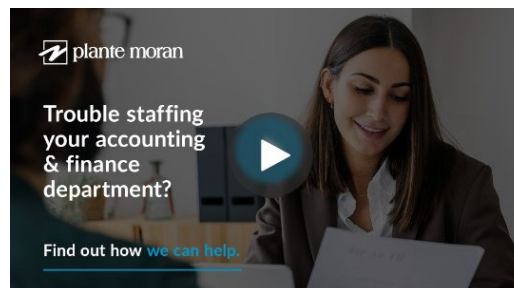
When an issue or challenge arises, there's no need to issue an RFP for that specific project. PMGAP can step in to provide the necessary accounting support.

There's no requirement to engage our services within a particular time frame, and there's no minimum fee — it's simply an hourly rate. Our services can scale up or down over time to fit your situation.

Some services frequently requested by our clients include:

- Expert help on new GASB pronouncements, including implementation assistance
- Assistance with internal controls where there are gaps
- Assistance with technical issues, grants, budget process, etc.
- Interim support during vacations or leaves of absence
- Audit preparation, guidance, support, and controllership
- Third-party conversation assistance

Want to learn more about PMGAP and outsourced accounting? Click the thumbnail to the right.



Our team in action

Our greatest asset is our people — not just their knowledge, but also their integrity and commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience and balance the team with complementary ways of thinking.



Kari Shea, CPA
Engagement Partner

248-223-3287 | kari.shea@plantemoran.com

Experience: As a partner in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance for all types of governmental entities. I chose public accounting as a career because of its emphasis on client service. I have a strong passion for serving public sector entities and I deeply care about their mission and success. It is rewarding to help clients with their monthly accounting, budgeting, audit preparation, long-term planning, and much more.

I'm a member of the AICPA, the MICPA, and the Colorado Government Finance Officers Association. I'm also a board member of the Michigan Government Finance Officers Association where I participate on the professional development committee. I have presented at various organizations across the country on a variety of topics including budget development, capital asset management, audit readiness, and year-end financial reporting. I earned a B.B.A. in accounting and finance and an M.S. in accounting from the University of Michigan–Dearborn.

Fun fact: My husband and our two boys love to travel — especially to the beach. Spending time with my family is always a priority, and I look forward to planning our trips and getaways each year.



Brian Camiller, CPA
Colleague Partner

248-223-3840 | brian.camiller@plantemoran.com

Experience: I lead Plante Moran's government practice. Through my role in Plante Moran Government Accounting Professionals (PMGAP), I provide permanent and temporary accounting assistance to all types of government entities. Whether we act as a group's finance director, budget director, or bookkeeper, our aim is always to restore financial stability to a troubled environment. Our government clients — including cities, counties, townships, villages, authorities, and libraries — appreciate that we deliver solutions on time and under budget.

I've spoken to numerous municipal groups across the country covering topics such as budget preparation, new GASB pronouncements, and ways to develop the next generation of leaders in your organization. I'm a member of the AICPA, MICPA, Michigan Government Finance Officers Association, Colorado Government Finance Officers Association, Colorado Library Association, and the Michigan Municipal Treasurers Association. I received my accounting degree from Michigan State University.

Fun fact: I consider myself a pop culture aficionado, with specialties in television and films of the 1980s, Marvel comics, and the history of the professional wrestling industry.



Carolyn Lorenz, CPA

Senior Manager

248-223-3283 | carolyn.lorenz@plantemorran.com

Experience: With over 25 years of experience in auditing, accounting, and consulting for municipalities, I have had the privilege of working on a diverse range of special projects. My journey has encompassed temporary financial

management, where I have expertly overseen municipal finance departments, performed detailed reconciliations, and managed day-to-day accounting tasks. Preparing for year-end audits by creating audit schedules and financial statements has been a fulfilling challenge, as has providing emergency assistance by rebuilding accounting history and updating delinquent records. Additionally, I have developed five-year forecast models, implemented GASB pronouncements, and created and monitored annual budgets. My expertise extends to assisting with accounts payable, accounts receivable, and payroll functions, as well as redesigning charts of accounts and conducting business process reviews.

I am a proud graduate of Oakland University and an active member of the AICPA, MACPA, OCTA, and MGFOA.

Our accounting consultants

Most of our work for City of Ithaca will be performed by an accounting consultant or senior accounting consultant. The specific consultant(s) identified to work with City of Ithaca will be determined based on our internal capacity and availability at the time we are engaged by City of Ithaca, as well as the technical requirements for the specific tasks. Our consultants' average experience serving government clients is over 18 years.

Fees for our services

We understand fair fees are a priority for the City of Ithaca. As such, the project costs outlined below represent our best estimate based on our knowledge of your business and discussions with you. **Please note, we only work on a per-hour basis.**

We have two options for structuring our fee: 1) a rate card below or 2) a blended hourly rate (\$200) across all positions. The City of Ithaca can choose whichever structure would be best.

LEVEL	HOURLY RATE
Partner/Principal	\$390
Manager	\$250
Senior Consultant	\$190
Consultant	\$170

Most of our work will be performed by either a consultant or a senior consultant. We strive to be as efficient as possible and delegate work to the most cost-effective member of our team.

Testimonials



We hired Plante Moran to provide consistency in our finance and accounting functions during a period of transition.

They provide training, time-saving tips, and valuable benchmarks, which have helped ease my transition to the finance director role. Their service is outstanding. They're extremely knowledgeable, reliable, and always available to jump on a call to answer our questions. We view them as a trusted advisor and an extension of our team.

They scale their services to our needs, helping with year-end filings, bank reconciliations, chart of accounts conversion, pooled cash analysis, and budget amendments. They make sure all our deadlines are met and that we're ready for the audit.

— Alyssa Miller, Finance Director, City of Howell



Due to an unexpected vacancy in our controller position, we needed immediate assistance preparing for our annual audit. Plante Moran stepped in with the right expertise and resources to help us complete our audit prep in time. Since then, they've become a valuable part of our team, providing ongoing accounting support and counsel throughout the year, including month-end close and financial reporting. **What distinguishes them is their level of K-12 expertise, as well as their knowledge of governmental audit and accounting standards. With their support, we're able to stay ahead of industry changes.** We would recommend Plante Moran to any other K-12 school or district. Their services have been essential in allowing us to focus our time and attention on our top priority: our students.

— Cameron Mascoll, CFO, Colorado Early Colleges



As a small village with only two part-time finance staff — a treasurer and a clerk — we needed help with tasks like budgeting, audit preparation, ARPA reporting, and journal entry posting. We decided to hire Plante Moran as our part-time, on-call finance director.

The main theme in our relationship with Plante Moran is trust. We trust them to have our best interests at heart, provide accurate information, and get the job done according to our directions. Whether it's two hours a month or 10 hours a month, their support is always efficient and effective. We feel confident that we can contact Plante Moran with any question.

Plante Moran is always available to help with tax setup, bank reconciliation, check writing, utility billing, and any other financial matters that arise. Their exceptional customer service, efficiency, and accuracy have been invaluable to us. They're flexible and dependable, and our audit firm has referred to Forestville as an "A-plus client," which is a testament to the quality of service we receive from Plante Moran.

Plante Moran is an invaluable partner for small communities like ours. They provide the expertise and flexibility we need, becoming our trusted advisor and opening more opportunities for us."

— Tammy Kolomak, Treasurer and Village Clerk, Village of Forestville



Plante & Moran, PLLC
 P.O. Box 307
 3000 Town Center, Suite 100
 Southfield, MI 48075
 Tel: 248.352.2500
 Fax: 248.352.0018
 plantemoran.com

April 10, 2026

Jamey Conn, City Manager
 City of Ithaca
 129 W Emerson Street
 Ithaca, MI 48847

Dear Jamey:

Thank you for your selection of Plante & Moran, PLLC ("PM") to assist you. This letter and the accompanying Professional Services Agreement, which is hereby incorporated as part of this engagement letter, confirms our understanding of the nature, limitations, and terms of the services PM will provide to City of Ithaca ("Client").

Scope of Services

We will provide temporary financial assistance at your discretion. Our work product will be in the form of preparing and reviewing financial schedules and analysis created under the direction and supervision of Jamey Conn. Our consulting services may be provided to assist you with such activities and tasks as:

- Maintain general ledger accounting
- Prepare monthly bank reconciliations
- Prepare monthly financial reporting package for Management and Council/Board
- Annual budget development
- Monthly budget monitoring
- Quarterly budget amendments, as necessary
- Annual year-end close of accounting records
- Annual audit preparation and facilitation
- Presentations to Council as requested
- Other accounting related tasks and services as requested by the City of Ithaca

It should be noted that at no time during this engagement will we be responsible for making investment decisions, signing checks, making bank transfers, initiating ACH or wire transfers, or handling cash in any way. We will not be responsible for processing payroll, remitting payroll taxes, or filing payroll tax forms. These responsibilities remain with the Client or other external parties.

Due to our geographic location in comparison to yours, we expect our work will all be performed remotely. While working remotely, we will rely on the City of Ithaca to provide any electronic documents we require, and remote access to the general ledger and other electronic systems. Meetings and presentations between PM and the City of Ithaca will be conducted by telephone, Microsoft Teams, or another video conferencing platform. If additional work will be requested by the City of Ithaca that is not specified above, we will confirm in writing in the aforementioned addendum to this letter.

Remote access to the General Ledger and other systems is a key component of our service model. The time required to gain access can vary greatly between clients, but the primary driver of that time is the cooperation of your technology staff or vendor. Time incurred by our staff will be billed to City of Ithaca at the same hourly rates listed below.

Fees and Payment Terms

The fee for our services, subject to the terms and conditions of the accompanying Professional Services Agreement, will be based on the actual time that staff expend and will be billed at the following discounted hourly rates:

Accounting Consultant	\$170
Senior Accounting Consultant	\$190
Manager	\$250
Partner	\$390

The majority of our work will be performed by either a Consultant or Senior Consultant. We strive to be as efficient as possible and delegate work to the most cost-effective member of our team.

Alternatively, we also offer a blended rate of \$200 per hour, regardless of role, for our accounting service work.

Please note that higher-level executive advisory services will be billed at the hourly rates listed above, rather than the blended rate.

The rates listed above will increase by CPI on January 1, 2027 and annually thereafter should you continue to utilize this service. We reserve the right to make additional changes to our hourly rates given prevailing market conditions; however, you will be notified before incurring time at the new adjusted rate.

Any other projects or consulting services in addition to the ones noted above may be requested by Client management. Fees for those additional services will be negotiated and included in a separate engagement letter.

As you probably realize, our primary cost is salaries that are paid currently. Accordingly, our invoices, which will be rendered as services are provided are due when received. In the event an invoice is not paid timely, a late charge in the amount of 1.25 percent per month will be added, beginning 30 days after the date of the invoice. Our invoices are generally sent from plantemoran@myworkday.com. Please ensure that the appropriate parties have added plantemoran@myworkday.com to their safe senders listing to facilitate proper delivery of our invoices. In the event you are unable to accept electronic delivery of our invoices, please notify a member of the engagement team as soon as possible.

For your convenience, payments can be made via domestic wire or ACH to the following account:

Domestic Wire

Bank of America
100 West 33rd Street
New York, NY 10001
Account No. 9890996003
Routing/ABA No. 026009593
Account Name: Plante & Moran, PLLC
Account Address: 3000 Town Center
Suite 100
Southfield, MI 48075

ACH

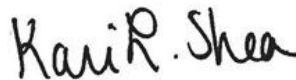
Bank of America
1401 Elm Street 2nd Floor
Dallas TX 75202
Account No. 9890996003
Routing/ABA No. 071000039
Account Name: Plante & Moran, PLLC
Account Address: 3000 Town Center
Suite 100
Southfield, MI 48075

If you are in agreement with our understanding of this engagement, as set forth in this engagement letter and the accompanying Professional Services Agreement, please sign the enclosed copy of this letter and return it to us with the accompanying Professional Services Agreement.

Thank you for the opportunity to serve you.

Very truly yours,

Plante & Moran, PLLC



Kari L. Shea, CPA
Partner

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement (collectively “Agreement”), which set forth the entire agreement between City of Ithaca and Plante & Moran, PLLC with respect to the services specified in the Scope of Services section of this engagement letter.

City of Ithaca

Jamey Conn

Date

Title

Professional Services Agreement – Temporary Finance Assistance Addendum to Plante & Moran, PLLC Engagement Letter

The terms of this Professional Services Agreement are incorporated into the accompanying engagement letter, (collectively, the Professional Services Agreement and the accompanying engagement letter are referred to herein as “Agreement”) for temporary finance assistance services dated April 6, 2026 between Plante & Moran, PLLC (referred to herein and in such letter as “PM”) and City of Ithaca (referred to as “Client”). Any work performed in connection with the engagement before the date of this letter will also be governed by the terms and conditions of this Agreement.

1. **Management Responsibilities** – The temporary finance services PM will provide are advisory in nature. While providing these services, PM will have no authority or responsibility for any management decisions or management functions. Further, Client acknowledges that Client is solely responsible for all such management decisions and management functions. Client will also be responsible for evaluating the adequacy and results of the services PM will provide and accepting responsibility for the results of those services. Client has designated Jamey Conn to oversee the services PM will provide.

Client is responsible for the design, implementation, and maintenance of internal controls, including monitoring ongoing activities in connection with our engagement.

PM accepts no responsibility as a responsible party for the payment of taxes of any nature, including, but not limited to income, withholding, sales, excess of other taxes assessed at the Federal, State or local levels that may be owed or otherwise arise.

Client represents and warrants that any and all information that it transmits, or otherwise makes available, to PM will be done so in full compliance with all applicable federal, state, local, and foreign privacy and data protection laws, as well as all other applicable regulations and directives, as may be amended from time to time (collectively, “Data Privacy Laws”). Client shall not disclose personal data of data subjects (“Personal Data”) who are entitled to certain rights and protections afforded by Data Privacy Laws to PM without prior notification to PM. Client shall make reasonable efforts to limit the disclosure of Personal Data to PM to the minimum necessary to accomplish the intended purpose of the disclosure to PM.

2. **Review and Supervision** – Client understands and acknowledges that PM staff assigned to this engagement will perform services under the internal supervision and review of PM management. Notwithstanding such internal supervision, the services provided are advisory in nature and do not constitute management responsibilities. Client retains sole responsibility for all management decisions and functions, including the supervision, review, and approval of all work performed and all conclusions reached. Client is solely responsible for the review and approval of any work product, including any journal entries prepared by PM staff, prior to posting, and for maintaining responsibility for its financial records and internal controls.
3. **Nature and Limitations of Services** – PM’s project activities will be based on information and records provided by Client. PM will rely on such underlying information and records and PM’s project activities will not include audit or verification of the information and records provided to PM in connection with PM’s project activities.

The project activities PM will perform will not constitute an examination or audit of any Client financial statements or any other items, including Client’s internal controls. If Client requires financial statements or other financial information for third-party use, or if Client requires tax preparation or consulting services, a separate engagement letter will be required. Accordingly, Client agrees not to associate or make reference to PM in connection with any financial statements or other financial information of Client. In addition, PM’s engagement is not designed and cannot be relied upon to disclose errors, fraud or illegal acts that may exist. However, PM will inform Client of any such matters that come to PM’s attention.

In performing services under this agreement, PM will not provide any advice with respect to municipal financial products or the issuance of municipal securities, nor will it act as a municipal advisor as defined by 15 U.S.C. § 78o-4. To the extent Client requires services from a municipal advisor in connection with this engagement, Client represents that it will engage and rely on the advice of an independent registered municipal advisor. Client affirms its understanding that PM is not a registered municipal advisor and that it therefore is not subject to the fiduciary duties imposed on such advisors under federal law.

4. **Project Deliverables** – At the conclusion of PM’s project activities and periodically as the project progresses, PM will review the results of the project work with Client and provide Client with any observations related to PM’s services that PM believes warrant Client’s attention. PM also will provide Client with copies of analyses, tax filings, or other materials that PM may develop in the course of this engagement upon Client’s request. PM will not issue a written report as a result of this engagement and Client agrees that the nature and extent of the work product that PM will provide, as outlined in this Agreement, are sufficient for Client’s purposes.
5. **Confidentiality, Ownership, and Retention of Workpapers** – During the course of this engagement, PM and PM staff may have access to Client’s confidential, proprietary information, including, but not limited to, information regarding general ledger balances, financial transactions, trade secrets, business methods, plans, or projects. PM acknowledges that such information, regardless of its form, is confidential and proprietary to Client. PM will comply with all applicable ethical standards, laws, and regulations as to the retention, protection, use and distribution of such confidential client

Professional Services Agreement – Temporary Finance Assistance

information. Except to the extent set forth herein, PM will not disclose such information to any third party without the prior written consent of Client.

In the interest of facilitating PM's services to Client, PM may communicate or exchange data by internet, e-mail, facsimile transmission, or other electronic methods. While PM will use its best efforts to keep such communications and transmissions secure in accordance with PM's obligations under applicable laws and professional standards, Client recognizes and accepts that PM has no control over the unauthorized interception of these communications or transmissions once they have been sent, and consents to PM's use of these electronic devices during this engagement.

Because the work performed under this Agreement is subject solely to Client's review and supervision, we do not expect that we will need to retain detailed workpapers supporting our work. Workpapers and documentation created will be provided to the Client to maintain as part of Client's accounting records. If, however, we conclude to retain copies of such workpapers or documentation, such workpapers retained in the course of this engagement are and shall remain the property of PM. PM will maintain the confidentiality of all such workpapers as long as they remain in PM's possession.

Both Client and PM acknowledge, however, that PM may be required to make its workpapers available to regulatory authorities or by court order or subpoena in a legal, administrative, arbitration, or similar proceeding in which PM is not a party. Disclosure of confidential information in accordance with requirements of regulatory authorities or pursuant to court order or subpoena shall not constitute a breach of the provisions of this Agreement. In the event that a request for any confidential information or workpapers covered by this Agreement is made by regulatory authorities or pursuant to a court order or subpoena, PM agrees to inform Client in a timely manner of such request and to cooperate with Client should Client attempt, at Client's cost, to limit such access. This provision will survive the termination of this Agreement. PM's efforts in complying with such requests will be deemed billable to Client as a separate engagement. PM shall be entitled to compensation for its time and reasonable reimbursement of its expenses (including legal fees) in complying with the request.

PM reserves the right to destroy, and it is understood that PM will destroy, workpapers created in the course of this engagement in accordance with PM's record retention and destruction policies, which are designed to meet all relevant regulatory requirements for retention of workpapers. PM has no obligation to maintain workpapers other than for its own purposes or to meet those regulatory requirements.

6. **Data Access Management and Consent** – PM has operations both in and outside the United States and may, from time to time and at its reasonable discretion, use third-party service providers both in and outside the United States in support of its operations and the services for Client (individually and collectively "Third-Party Provider(s)"). Third-Party Providers may include, for example and without limitation, PM's international affiliates that support PM's domestic operations, cloud service providers that support PM's infrastructure in general, or independent contractors that serve to supplement a particular engagement team's services for specific engagements. In such circumstances, PM will be solely responsible for the provision of any services by such Third-Party Providers and, where such Third-Party Providers' services involve the accessing or processing of Client data, PM will require Third-Party Providers to maintain the confidentiality of any such data and not use such data for any purpose unrelated to assisting with PM's services for Client. In turn, Client, by its duly authorized signature on the accompanying engagement letter, consents to PM disclosing or otherwise allowing access to Client's data to such Third-Party Providers for such purposes. Client further acknowledges that, from time to time, PM representatives may have occasion to access Client data from outside the United States, for example and without limitation, when such PM representative(s) reside in or travel to another country. In such instances, PM agrees to use data access and storage protocols designed to reasonably safeguard data and Client consents to PM accessing Client data from outside of the United States under such circumstances.
7. **Recording of Meeting or Other Conversation** – Prior to making any audio or video recording of a meeting or other conversation with PM representatives through any means or medium, Client agrees to obtain the expressed consent of the PM representatives participating in such meeting or conversation, except that consent is not required where (a) the audio or video recording is required by law applicable to Client, or (b) for any publicly held or available meeting or conversation that is telecast and/or recorded for access by the general public as a matter of ordinary course, or (c) for meetings whose content, materials, minutes, etc., is subject to disclosure under freedom of information or public records laws to applicable Client. In the event consent is granted, Client agrees that any such recordings shall (i) be made available to PM upon PM's request; (ii) not be edited in any way; and (iii) be used exclusively for the purposes of fulfilling the objectives of this engagement and not for any other purposes whatsoever, including but not limited to marketing, public display, or transfer to third parties. With respect to all audio or video recordings (whether consent is required or not or whether consent granted or not), Client acknowledges that (A) the professional services provided pursuant to this engagement may involve a series of discussions and other exchanges of information and that reliance on a recording of one or more meetings or conversations with PM representatives can create a risk that the contents of any such meeting or conversation are taken out of context, and (B) recording conversations with PM representatives can create risks of Client confidential or sensitive information becoming exposed to an uncontrolled environment and Client assumes the risks associated with Client's election to record and retain the recording of any meeting or other conversation. Neither consent to any recording, nor participation in any recorded meeting or conversation (whether consent is required or not), constitutes a license or other authorization to use any participant's name, image, likeness, voice, or similar personal attribute or quality (collectively, "Personal Attributes") for any purpose, and each PM participant retains all right, title, and interest in his or her Personal Attributes.

Professional Services Agreement – Temporary Finance Assistance

8. **Fee Quotes** – In any circumstance where PM has provided estimated fees, fixed fees, or not-to-exceed fees (“Fee Quotes”), these Fee Quotes are based on responsibilities under the scope of services. PM’s services frequently depend upon the availability and cooperation of those Client personnel relevant to PM’s project activities and providing needed information to PM in a timely and orderly manner. In the event that undisclosed or unforeseeable facts regarding these matters causes the actual work required for this engagement to vary from PM’s estimates, the estimated fees will be adjusted for the additional time PM incurs as a result.

In any circumstance where PM’s work is rescheduled due to Client’s failure to provide information or assistance necessary for the engagement, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadline related to the completion of the work. Because rescheduling work imposes additional costs on PM, in any circumstance where PM has provided estimated fees, those estimated fees may be adjusted for additional time PM incurs as a result of rescheduling its work.

PM will use best efforts to advise Client in the event any circumstances occur which would require PM’s work to be rescheduled. However, it is acknowledged that the exact impact on the Fee Quotes may not be determinable until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this Agreement.

9. **Payment Terms** – PM invoices for professional services are due upon receipt unless otherwise specified in this engagement letter. In the event any of PM’s invoices are not paid in accordance with the terms of this Agreement, PM may elect, at PM’s sole discretion, to suspend work until PM receives payment in full for all amounts due or terminate this engagement. In the event that work is suspended, for nonpayment or other reasons, and subsequently resumed, PM offers no guarantee, express or implied, that PM will be able to meet any previously established deadlines related to the completion of PM’s services upon resumption of PM’s work, whether imposed by agreement or by law. Client agrees that in the event that work is suspended, for non-payment or other reasons, PM shall not be liable for any damages that occur as a result of PM ceasing to render services.
10. **Fee Adjustments** – Any fee adjustments for reasons described in this Agreement will be determined based on the actual time expended by PM staff at PM’s current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred and included as an adjustment to PM’s invoices related to this engagement. Client acknowledges and agrees that payment for all such fee adjustments will be made in accordance with the payment terms provided in this Agreement.
11. **Beneficial Ownership Reporting** – Beginning January 1, 2024, the Corporate Transparency Act (“CTA”) requires certain companies to provide specified information related to beneficial ownership to FinCEN, a bureau of the United States Department of Treasury. Failure to comply with the beneficial ownership reporting requirements established by the CTA may be punishable by civil fines and criminal penalties.

PM’s services shall not consist of the provision of advice regarding the CTA and its beneficial ownership reporting requirements or any similar reporting requirements, or the preparation and/or the submission of beneficial ownership reports. PM recommends that any Client requiring such services should contact Client’s legal counsel.

12. **Conditions of PM Visit to Client Facilities** – Client agrees that some or all of PM’s services may be provided remotely. In order to facilitate the provision of services remotely, Client agrees to provide documentation and other information reasonably required by PM for PM’s performance of the engaged services electronically to the extent possible throughout the course of the engagement. In the event in-person visits to Client’s facility(ies) are requested by Client or otherwise determined by PM to be necessary for the performance of the engaged services, Client agrees, upon PM’s request, to provide to PM Client’s policies and procedures that Client has implemented relating to workplace safety and the prevention of the transmission of disease at its facility(ies). In addition, Client affirms that it is in compliance with applicable Centers for Disease Control and Prevention and OSHA guidance pertaining to the prevention of the transmission of disease (collectively, “Applicable Preventative Guidance”) and agrees that it shall continue to comply with Applicable Preventative Guidance throughout any in-person visits by PM to Client’s facility(ies). Notwithstanding the foregoing, PM reserves the right to suspend or refrain from any in-person visit by PM to Client’s facility(ies) or impose further conditions on any such in-person visit if and as PM deems necessary. Client agrees and acknowledges that any determination by PM to visit Client’s facility(ies) is not and shall not be construed to be or relied on by Client as a determination by PM of Client’s compliance with Applicable Preventative Guidance.
13. **Exclusion of Certain Damages** – Except to the extent finally determined to have resulted from PM’s gross negligence or willful misconduct, Client agrees to limit the liability of PM or any of PM’s officers, directors, partners, members, managers, employees, affiliated, parent or subsidiary entities, and approved third party service providers (collectively, “PM Persons”) for any and all claims, losses, costs, and damages of any nature which arise from the PM Persons’ provision of services so that the total aggregate liability of PM and/or the PM Persons to Client shall not exceed the total fees paid by Client to PM for the specific services provided in connection with this Agreement. Client and PM agree that these limitations on PM’s maximum liability are reasonable in view of, among other things, the scope of the services PM is to provide, Client’s responsibility for the management functions associated with PM’s consulting services, and the fees PM is to receive under this engagement. In no event shall PM be liable for any claim, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, lost profit, punitive, exemplary, or other special damages. PM and Client agree that these limitations apply to any and all liabilities or causes of action against PM, however alleged or arising, unless to the extent otherwise prohibited by law. This provision shall survive the termination of this engagement.

Professional Services Agreement – Temporary Finance Assistance

In the event this Agreement expressly identifies multiple phases of services, the total aggregate liability of PM to Client shall be limited to no more than the total amount of fees paid by Client for the particular phase of services alleged to have given rise to any such liability.

14. **Receipt of Legal Process** – In the event PM is required to respond to a subpoena, court order, or other legal process (in a matter involving Client but not PM) for the production of documents and/or testimony relative to information PM obtained and/or prepared during the course of this engagement, Client agrees to compensate PM for the affected PM staff's time at such staff's current hourly rates, and to reimburse PM for all of PM's out-of-pocket costs incurred associated with PM's response unless otherwise reimbursed by a third party.
15. **Termination of Engagement** – This engagement may be terminated by either party upon written notice. Upon notification of termination of this engagement, PM will cease providing services under the engagement. Client shall compensate PM for all time expended and reimburse PM for all out-of-pocket expenditures incurred by PM through the date of termination of this engagement.
16. **Entire Agreement** – This Agreement is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this Agreement supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter hereof. Any material changes or additions to the terms set forth in this Agreement will only become effective if evidenced by a written amendment to this Agreement, signed by all of the parties.
17. **Severability** – If any provision of this Agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
18. **Defense, Indemnification, and Hold Harmless** – As a condition of PM's willingness to perform the services provided for in the engagement letter, Client agrees to defend, indemnify and hold PM and the PM Persons harmless against any claims by third parties for losses, claims, damages, or liabilities, to which PM or the PM Persons may become subject in connection with or related to the services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability resulted primarily from the willful misconduct or gross negligence of PM, or one of the PM Persons. This defense, indemnity and hold harmless obligation includes the obligation to reimburse PM and/or the PM Persons for any legal or other expenses incurred by PM or the PM Persons, as incurred, in connection with investigating or defending any such losses, claims, damages, or liabilities.
19. **Conflicts of Interest** – PM's engagement acceptance procedures include a check as to whether any conflicts of interest exist that would prevent acceptance of this engagement. No such conflicts have been identified. Client understands and acknowledges that PM may be engaged to provide professional services, now or in the future, unrelated to this engagement to parties whose interests may not be consistent with interests of Client.
20. **Force Majeure** – Neither party shall be deemed to be in breach of this Agreement as a result of any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war, other violence, epidemic, pandemic or other public health emergency or government mandated shut down (each individually a "Force Majeure Event"). A Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.
21. **Electronic Signatures** – The parties intend that any electronic signature shall be given full legal effect as if it were a handwritten signature.
22. **Governing Law** – This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, and jurisdiction over any action to enforce this Agreement, or any dispute arising from or relating to this Agreement shall reside exclusively within the State of Michigan.

End of Professional Services Agreement –Temporary Finance Assistance Services



**We look forward to working with you.
Please contact us with any questions.**



Kari L. Shea, CPA
Engagement Partner

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Brian J. Camiller, CPA
Colleague Partner

248-223-3840
brian.camiller@plantemoran.com

From: Gregory H. Soule <gregory.soule@ahpplc.com>
Sent: Wednesday, May 27, 2026 10:10 AM
To: Treasurer <Treasurer@ithacami.com>
Cc: Jamie L. Rabe <jamie.rabe@ahpplc.com>; Danielle M. Hoppe <danielle.hoppe@ahpplc.com>;
Amanda M. Rein <amanda.rein@ahpplc.com>
Subject: RE: City of Ithaca Requesting Governmental Accounting Consultants

Hi Chris,

Thank you for reaching out; we're delighted to discuss this with you!

Looking at the scope of work, some of our initial questions are below. Could I give you a call to discuss these and potentially other questions that may come up as we work through our proposal?



- What key accounting and financial systems are used?
- Looking at the general scope, this seems to be more higher-level work as opposed to day-to-day accounting support. Do you envision needing any support with day-to-day items like payables, receipts, billings, etc.?
- Do you envision this work being performed largely onsite, largely remote, or some combination in between? Do you have a preference?
- Typically with these services we propose a rate per hour by level of staff assigned to the engagement. From a proposal perspective, do you need anything beyond that? Do you have any hours estimates from your internal discussions and scoping?
- For the year-end close and audit workpaper prep, do you have existing templates that meet the City's needs currently that could be used, or would you need new templates created?
- Do you typically how many adjusting journal entries the auditor proposes as part of the annual external audit?

Thanks again, and I look forward to hearing from you.

Greg



[Website](#) | [Online Tax Guide](#) |
[Blog](#)

Follow us on  

Gregory H. Soule, CPA, CISA, CISSP, CFE

Partner

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Outlook

RE: City of Ithaca Requesting Governmental Accounting Consultants

From Ali N. Barnes <Ali.Barnes@yeoandyeo.com>

Date Tue 5/26/2026 8:11 PM

To Treasurer <Treasurer@ithacami.com>

Hi Chris –

Thank you for reaching out on the required services below. Currently, we do not have the capacity to take on such an arrangement. We recommend inviting the Woodhill Group to consider such an engagement. We’ve found our clients have excellent success with them.

Again, thank you for thinking of us.



Ali N. Barnes | CPA, CGFM

Principal

ali.barnes@yeoandyeo.com

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7810 North Alger Road | Alma, MI 48801

989.463.6108 | 800.968.0010

YEOANDYEO.COM



From: Laura P. Capen <Laura.Capen@yeoandyeo.com>

Sent: Tuesday, May 26, 2026 1:49 PM

To: Ali N. Barnes <Ali.Barnes@yeoandyeo.com>

Subject: FW: City of Ithaca Requesting Governmental Accounting Consultants

Please see the following email:



Laura P. Capen

Administrative Assistant

laura.capen@yeoandyeo.com

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