

**IMLAY CITY COMMISSION  
150 N. MAIN STREET  
IMLAY CITY, MI 48444**

**REGULAR MEETING  
TUESDAY, JANUARY 06, 2025**

**7:00 P.M.**

**BARBARA YOCKEY, MAYOR  
BOB TANIS, MAYOR PRO-TEM  
JOE DELUCA  
STU DAVIS  
AL RAMIREZ**

**TOM BLOUNT  
LUKE STEMPIEN  
CRAIG HORTON, CITY MANAGER  
DAWN SAWICKI-FRANZ, CITY CLERK  
ROBERT SEIBERT, CITY ATTORNEY**

**NOTICE OF PUBLIC PARTICIPATION**

Welcome to the Imlay City Commission meeting. We are pleased that you are expressing your interest in issues to come before the commission by attending our meeting. To facilitate quality discussion and input, please observe the following rules for public participation that have been adopted by the Imlay City Commission.

- The Public may only address the Commission during Agenda item **Citizens from the Floor**, and you may include comments for both agenda and non-agenda items.
- The mayor will recognize every person who wishes to speak and when it's your turn, please step to the podium and state your name and address before presenting your concern.
- When addressing the Commission, please address all questions and comments to the Mayor.
- Although a specific time limit will not be strictly enforced, a 3-minute limit is recommended for comments. All comments are to be made with one single visit to the podium.
- Please keep in mind that we are very interested in hearing your views, and we ask that you observe common courtesy and respect for all participants at our meeting. Please do not address the commission from your seat before or after you have made your comments at the podium.
- All items listed under the Consent Agenda are considered routine by the City Commission and will be enacted by one motion. There will be no separate discussion of these items unless a Commission Member requests this.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. APPROVAL OF CONSENT AGENDA ITEMS

A. Approval of Minutes    December 16, 2025 – Regular Minutes  
   December 02, 2025 – Special Meeting NIA Q&A

B. Other Minutes            November 20, 2025 – ZBA Regular Meeting  
   December 15, 2025 – DDA Special Meeting

C. Payment of Bills in the amount of:	General Fund Checking	\$	266,628.37
	Tax Account	\$	64,891.44
	HRA Account	\$	000.00
	Total	\$	<u>331,519.81</u>

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**REGULAR MEETING  
TUESDAY, JANUARY 06, 2025**

**7:00 P.M.**

6. CITIZENS FROM THE FLOOR
7. GUEST SPEAKER – AS NEEDED
8. DEPARTMENT HEAD – AS NEEDED
9. UNFINISHED BUSINESS
  - A. City-Owned Properties
    1. Community Center
    - 2.
  - B.
10. NEW BUSINESS
  - A. Contract for Testing, Pumping, Transportation & Land Application of Biosolids, WWTP pp. 19-23
  - B. Contract for Auditing Services pp. 25-29
  - C.
11. CITIZENS FROM THE FLOOR
12. CLOSED SESSION – AS NEEDED
13. COMMISSIONER TIME
14. ADJOURNMENT

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IMLAY CITY COMMISSION  
150 N. MAIN STREET  
IMLAY CITY, MI 48444

REGULAR MEETING  
TUESDAY, DECEMBER 16, 2025  
7:00 PM

1. **CALL TO ORDER**

Mayor Barbara Yockey called the meeting to order at 7:00 PM

2. **PLEDGE OF ALLEGIANCE**

Mayor Yockey led the Pledge of Allegiance

3. **ROLL CALL**

**Present:** Mayor Barbara Yockey, Mayor Pro Tem Bob Tanis, Commissioner Tom Blount, Commissioner Stu Davis, Commissioner Joe DeLuca, Commissioner Al Ramirez, Commissioner Luke Stempien

**Absent:** None

**Also Present:** City Manager Craig Horton, DPW Superintendent Ed Priehs, Wade Trim Professional Planner Caitlyn Habben, Clerk/Treasurer Dawn Sawicki-Franz and Public

4. **APPROVAL OF AGENDA**

**MOTION** by Davis seconded by Stempien to approve the agenda as presented  
**MOTION CARRIED UNANIMOUSLY**

5. **APPROVAL OF CONSENT AGENDA**

**MOTION** by Davis seconded by DeLuca to approve the consent agenda to include:

A. **APPROVAL OF MINUTES** December 02, 2025 – City Commission Regular Meeting  
December 09, 2025 – City Commission Special Meeting

B. **OTHER MINUTES** October 22, 2025 – Construction Code Authority Regular Meeting  
November 10, 2025 – Downtown Development Authority Regular Meeting  
November 12, 2022 – Parks and Recreation Regular Meeting

C. **PAYMENT OF THE BILLS IN THE AMOUNT OF:**

General Fund Checking	\$	474,318.36
Tax Account	\$	31,747.09
HRA Account	\$	100.00
Total	\$	<u>506,165.45</u>

**ROLL CALL VOTE**

Ayes: Davis, DeLuca, Stempien, Tanis, Ramirez, Blount, Yockey

Nays: None

Absent: None

**MOTION CARRIED UNANIMOUSLY**

6. **CITIZENS FROM THE FLOOR**

Two members of the public spoke

7. **GUEST SPEAKERS – AS NEEDED**

Imlay City School Superintendent Dr. Stu Cameron shared the schools' thoughts on Imlay City's proposed Neighborhood Improvement Authority plan to improve the infrastructure within the district and continued by reassuring that Imlay City Schools would welcome an influx of students as a result of residential and economic growth within the school district.

8. **DEPARTMENT HEAD REPORT– AS NEEDED**

None

IMLAY CITY COMMISSION  
150 N. MAIN STREET  
IMLAY CITY, MI 48444

REGULAR MEETING  
TUESDAY, DECEMBER 16, 2025  
7:00 PM

9. UNFINISHED BUSINESS

A. CITY OWNED PROPERTIES

1. COMMUNITY CENTER

Bob Tanis (the contracted builder) informed the Commission that the DDA sponsored Kringle Market was held during the Chamber of Commerce Winter Fest this past week in the new Imlay City Community Center and was a huge success. All public in attendance and the vendors were warm and out of the weather for this event. The inside walls and electrical with lighting throughout will be worked on this week and cameras will be installed in the future. A new Consumer gas line will be installed soon, as the previous line is older than 10 years and will be abandoned. The plumbing will be getting started soon and this project is moving forward and making good progress toward completion.

**NO MOTION, INFORMATIONAL ONLY**

B. NEIGHBORHOOD IMPROVEMENT AUTHORITY (NIA)

1. ORDINANCE NO. 151-20 NEIGHBORHOOD IMPROVEMENT AUTHORITY ORDINANCE CREATING A NEIGHBORHOOD IMPROVEMENT AUTHORITY

**MOTION** by Davis seconded by Tanis to adopt Ordinance No. 151-20 creating a Neighborhood Improvement Authority for the City of Imlay City

**ROLL CALL VOTE**

Ayes: Davis, Tanis, DeLuca, Stempien, Blount, Yockey

Nays: Ramirez

Absent: None

**MOTION CARRIED**

2. ORDINANCE NO. 151-21 NEIGHBORHOOD IMPROVEMENT AUTHORITY ORDINANCE ADOPTING THE DEVELOPMENT PLAN AND TAX INCREMENT FINANCING PLAN FOR THE NEIGHBORHOOD IMPROVEMENT AUTHORITY

**MOTION** by Davis seconded by DeLuca to adopt Ordinance No. 151-21 for the development plan and tax increment financing plan for the Neighborhood Improvement Authority

**ROLL CALL VOTE**

Ayes: Davis, DeLuca, Stempien, Tanis, Blount, Yockey

Nays: Ramirez

Absent: None

**MOTION CARRIED**

10. NEW BUSINESS

A. RESOLUTION 2025-21 RURAL TASK FORCE, ALL-SEASON ROUTE DESIGNATION (NEWARK ROAD)

DPW Superintendent Prihs gave an overview of the need for approval of this resolution for rehabilitation of Newark Road from M-53 to Blacks Corners Road. This will designate Newark Road to be an all-season route to receive grant funds from MDOT including a current grant of \$256,000.00 as well as future Category B funding. This route is already a truck route throughout the year and is built as such as well as it long has been for the truck route for Vlasic which includes Blacks Corners Road.

**MOTION** by Blount seconded by Tanis to approve Resolution 2025-21 Rural Task Force, All-Season Route Designation for Newark Road

**ROLL CALL VOTE**

Ayes: Blount, Tanis, Stempien, Ramirez, DeLuca, Davis, Yockey

Nays: None

Absent: None

**MOTION CARRIED UNANIMOUSLY**

IMLAY CITY COMMISSION  
150 N. MAIN STREET  
IMLAY CITY, MI 48444

REGULAR MEETING  
TUESDAY, DECEMBER 16, 2025  
7:00 PM

**B. 2026 CITY CALENDAR**

**MOTION** by Blount seconded by Tanis to accept the City calendar as presented the 2026 meeting calendar

**ROLL CALL VOTE**

Ayes: Blount, Tanis, Ramirez, DeLuca, Stempien, Davis, Yockey

Nays: None

Absent: None

**MOTION CARRIED UNANIMOUSLY**

**11. CITIZENS FROM THE FLOOR**

None

**12. CLOSED SESSION – AS NEEDED**

None

**13. COMMISSIONER TIME**

Commissioner Stempien thanked the DPW for their hard work throughout the recent crazy weather. Commissioner Davis commented on the positivity of the NIA for Imlay City.

Commissioner Blount thanked Dr. Stu Cameron for coming to our meeting thanked him for his years of service to our community.

Commissioner DeLuca expressed his thanks to everyone for their attendance and for sharing all of their perspectives.

Commissioner Tanis shared his appreciation for the recent holiday programs at the school and directed this to Dr. Cameron and thanked all in attendance.

Mayor Yockey voiced her appreciation to the Chamber of Commerce for the Winter Fest this past weekend with extremely cold weather and sent her kudos to the DDA for the Kringle Market in the new Community Center as it was warm in there and the vendors were very happy to be inside.

**14. ADJOURNMENT**

**MOTION** by Davis seconded by Stempien to adjourn at 7:40 PM

**MOTION CARRIED UNANIMOUSLY**

Next Regular City Commission Meeting Date: Tuesday, January 06, 2026 at 7:00 PM

Respectfully submitted by:

\_\_\_\_\_  
Dawn Sawicki-Franz, City Clerk/Treasurer

**APPROVED:**

IMLAY CITY COMMISSION  
150 N. MAIN STREET  
IMLAY CITY, MI 48444

SPECIAL MEETING (Q&A RE: NIA)  
TUESDAY, DECEMBER 02, 2025  
6:00 PM

1. **CALL TO ORDER**

6:00 PM

Commissioner Luke Stempien introduced himself and Commissioner Tom Blount and informed that this is a public Question and Answer time about the proposed NIA (Neighborhood Improvement Authority).

Commissioner Stempien opened the forum for Questions and Answers asking that first we would like to open this up to Imlay City residents to answer their questions that may not have been answered up to this point. Then we will ask for anyone that has some direct connections to Imlay City like has a business here in the City, then to the general public.

Wade Trim Professional Planner Caitlyn Habben then gave an overview of the process to this date and helped to address questions referring to the NIA and DDA map posted on the wall in the meeting room.

10 members of the public spoke with questions or comments.

Commissioner Blount announced at 6:53 PM that we need to get ready for the regular City Commission meeting that is at 7 PM.

Respectfully submitted by: \_\_\_\_\_  
Dawn Sawicki-Franz, City Clerk/Treasurer

**APPROVED:**

IMLAY CITY ZONING BOARD OF APPEALS  
150 N MAIN STREET  
IMLAY CITY MI 48444

REGULAR MEETING  
THURSDAY, NOVEMBER 20, 2025  
6:00 PM

**1. CALL TO ORDER**

Chair Ted Sadler called the meeting to order at 6:00 PM

**2. PLEDGE OF ALLEGIANCE**

Chair Sadler led the Pledge of Allegiance

**3. ROLL CALL**

**Present:** Chair Ted Sadler, Vice-Chair Charles Boadway, Shane Collison, Jonathan Roy, Luke Stempien, Michael Vermeesch

**Absent:** Robert Haskins

**Also present:** City Manager Craig Horton and Clerk/Treasurer Dawn Sawicki-Franz

**4. APPROVAL OF AGENDA**

**MOTION** by Stempien seconded by Collison to approve the agenda as presented  
**MOTION CARRIED UNANIMOUSLY**

**5. APPROVAL OF MINUTES**

**MOTION** by Vermeesch seconded by Stempien to approve the minutes of the October 23, 2025 regular zoning meeting as presented with a question on the New Business A. ZBA Bylaws subcommittee members to be changed.  
**MOTION CARRIED UNANIMOUSLY**

**NOTE:** The bylaws subcommittee for reviewing the bylaws, was adjusted to add Boadway and remove Vermeesch.

**6. CITIZENS FROM THE FLOOR**

None

**7. PUBLIC HEARING**

**A. NONE**

**8. UNFINISHED BUSINESS**

**A. ZBA BYLAWS**

Chair Sadler asked Stempien to report on the meeting of the sub-committee and thanked him for his work on this. Stempien reported that the subcommittee (Chair Sadler, Member Stempien, Member Roy and Member Boadway) met and reviewed the bylaws and referred to a draft from the City Offices and believed that section 1.2, 2.1 and 2.2 could be adjusted even further as the language for these come directly from the zoning ordinances, so if the zoning ordinances get amended in these sections, then automatically these bylaws become outdated and would have to be amended. Stempien suggested adding Section 5.2 Conflict of Laws to be added to say the Imlay City Zoning Ordinance supersedes the provisions of the ZBA bylaws and if any of the bylaws are found in conflict with the Imlay City Zoning Ordinance, upon finding a conflict, the members should amend the bylaws to coincide with the Zoning Ordinance.

**IMLAY CITY ZONING BOARD OF APPEALS  
150 N MAIN STREET  
IMLAY CITY MI 48444**

**REGULAR MEETING  
THURSDAY, NOVEMBER 20, 2025  
6:00 PM**

**MOTION** by Stempien seconded by Roy to postpone the vote on the bylaws to the special meeting already scheduled for the Thursday, December 18, 2025  
**MOTION CARRIED UNANIMOUSLY**

**9. NEW BUSINESS**

**A. NONE**

**10. OTHER**

**A. NONE**

**11. CITIZENS FROM THE FLOOR**

**NONE**

**12. ADJOURNMENT**

**MOTION** by Stempien seconded by Roy to adjourn at 6:12 PM

**MOTION CARRIED UNANIMOUSLY**

Respectfully Submitted by: \_\_\_\_\_  
Dawn Sawicki-Franz, Clerk/Treasurer

**Approved by ZBA: December 18, 2025**

**Approved by City Commission:**

**IMLAY CITY  
DOWNTOWN DEVELOPMENT AUTHORITY**

**DECEMBER 15, 2025  
SPECIAL MEETING MINUTES**

A special meeting of the Downtown Development Authority was held on Monday, December 15, 2025, at 5:35 PM in the Imlay City Municipal Offices, 150 N. Main Street, Imlay City, MI 48444.

**1. CALL TO ORDER**

Chair Walter Bargaen called the meeting to order at 5:35 PM.

**2. PLEDGE OF ALLEGIANCE** – Pledge was led by Bargaen.

**3. ROLL CALL** – Chair Walter Bargaen, Treasurer Stu Davis, Joi Kempf, Justin Shattuck, Steve Robbins, and Mayor Barbara Yockey

Absent: Vice-Chair Kim Jorgensen, Secretary Sheryl Davis, Neil Docherty

**Quorum Present**

Also present: DDA Director Charles Bennet, City Manager Craig Horton, Realtor Agent Tom Blount, Recording Secretary Katrina Morrow, and public.

**4. APPROVAL OF AGENDA**

**MOTION** by Stu Davis, seconded by Robbins, to accept agenda as written.

**ALL IN FAVOR 6/0**

**MOTION CARRIED 6/0**

**5. PUBLIC PARTICIPATION** – None.

**6. UNFINISHED BUSINESS**

**A. Discussion on Purchase Offer on 150 Bancroft Property**

A purchase agreement has been resubmitted for the property at 150 Bancroft. Board discussed contract details with Realtor Agent Tom Blount.

**MOTION** by Yockey, seconded by Robbins, to accept the cash offer of \$95,000 on the purchase agreement signed by the buyers on 12/12/2025.

**ROLL CALL**

Aye: Robbins, Shattuck, Kempf, Yockey, Stu Davis, Bargaen

Nay:

**All in Favor 6/0**

**MOTION CARRIED 6/0**

**IMLAY CITY  
DOWNTOWN DEVELOPMENT AUTHORITY**

**DECEMBER 15, 2025  
SPECIAL MEETING MINUTES**

**MOTION** by Yockey, seconded by Robbins, to authorize Charles Bennett to sign on behalf of the Imlay City DDA for all of the closing paperwork for the sale of 150 Bancroft property.

**All in Favor 6/0**

**MOTION CARRIED 6/0**

**7. PUBLIC PARTICIPATION** – None.

**8. BOARD MEMBER COMMENTS** – Board congratulated Bennett on how the Kringle Market turned out.

**9. ADJOURNMENT**

**MOTION** by Stu Davis, seconded by Shattuck, to adjourn the meeting at 5:46 PM.

**All in Favor 6/0**

**MOTION CARRIED 6/0**

Respectfully submitted by: \_\_\_\_\_

Katrina Morrow, Recording Secretary

DDA APPROVED: December 22, 2025

CITY COMMISSION APPROVED:

CHECK REGISTER FOR CITY OF IMLAY CITY  
 CHECK DATE FROM 12/14/2025 - 12/27/2025

12/23/2025 08:20 AM  
 User: RENE  
 DB: Imlay City

Check Date	Bank	Check	Vendor Name	Invoice Vendor	Description	Amount
<b>Bank T&amp;A TAX 3124</b>						
12/18/2025	T&A	103073	CITY OF IMLAY CITY	CITY OF IMLAY CITY	2025 Win Tax Refund I19-81-00	182.71
12/19/2025	T&A	103074	CITY OF IMLAY CITY	CITY OF IMLAY CITY	2025 TAX DISBURS 12/01/25-12/	3,452.25
12/19/2025	T&A	103075	IMLAY CITY COMMUNITY SCHOO	IMLAY CITY COMMUNITY SCHOO	2025 TAX DISBURS 12/01/25-12/	217.93
12/19/2025	T&A	103076	LAPEER COUNTY INTERMEDIATE	LAPEER COUNTY INTERMEDIATE	2025 TAX DISBURS 12/01/25-12/	23,716.71
12/19/2025	T&A	103077	LAPEER COUNTY TREASURER	LAPEER COUNTY TREASURER	2025 TAX DISBURS 12/01/25-12/	28,370.86
12/19/2025	T&A	103078	RUTH HUGHES MEMORIAL LIBRA	RUTH HUGHES MEMORIAL LIBRA	2025 TAX DISBURS 12/01/25-12/	8,950.98
<b>T&amp;A TOTALS:</b>						
Total of 6 Checks:						64,891.44
Less 0 Void Checks:						0.00
Total of 6 Disbursements:						64,891.44
<b>Bank TRI GENERAL FUND</b>						
12/16/2025	TRI	88129	DIESEL DEALERS	DIESEL DEALERS	LOW PRESSURE PUMP NOT WORKING	2,022.24
12/18/2025	TRI	88130	AUTO VALUE LAPEER	AUTO VALUE LAPEER	SWITCH SKT SET	66.80
12/18/2025	TRI	88131	CINTAS CORPORATION #308	CINTAS CORPORATION #308	UNIFORMS DPW	83.14
					WWTP	90.96
					UNIFORMS GLOVES WWTP	124.75
					CABINET ORGANIZED	22.68
					UNIFORMS DPW	104.52
						426.05
12/18/2025	TRI	88132	DAWN SAWICKI-FRANZ	DAWN SAWICKI-FRANZ	MILEAGE	66.29
12/18/2025	TRI	88133	DODGES NAPA AUTO PARTS	DODGES NAPA AUTO PARTS	2.5 DEF	38.97
					WASHERS BOLT U NUT OIL	126.66
						165.63
12/18/2025	TRI	88134	DORNBOSS SIGN & SAFETY INC.	DORNBOSS SIGN & SAFETY INC.	CUT OUT SIGN	372.27
12/18/2025	TRI	88135	FRONTIER	FRONTIER	FAX PD	109.05
12/18/2025	TRI	88136	FRONTIER	FRONTIER	CITY HALL PHONE	458.80
12/18/2025	TRI	88137	FRONTIER	FRONTIER	WWTP	29.58
12/18/2025	TRI	88138	HOMER CONCRETE PRODUCTS	HOMER CONCRETE PRODUCTS	QUIKRETE CONCRETE MIX	112.50
					WUIKRETE CONCRETE MIX	112.50
						225.00
12/18/2025	TRI	88139	LEXISNEXIS RISK SOLUTIONS	LEXISNEXIS RISK SOLUTIONS	PD MONTHLY SUBSCRIPTION FEE N	206.00
12/18/2025	TRI	88140	LIFELOC TECHNOLOGIES, INC.	LIFELOC TECHNOLOGIES, INC.	MOTHPIECE EASY TAB PD	74.00
12/18/2025	TRI	88141	MACQUEEN EQUIPMENT LLC	MACQUEEN EQUIPMENT LLC	PUSH SWITCH	156.12
					PELICAN PARKING BRAKE RELEASE	2,414.08
						2,570.20
12/18/2025	TRI	88142	ON DUTY GEAR	ON DUTY GEAR	UNIFORMS PD	521.94
12/18/2025	TRI	88143	OUTFRONT	OUTFRONT	12/01/2025 - 12/28/2025 ADTER	802.00
					DDA SIGN 12/29 - 01/25/2026	802.00
						1,604.00
12/18/2025	TRI	88144	PAUL'S COLLISION	PAUL'S COLLISION	PD 2020 DODGE DURANGO	7,463.82

Check Date	Bank	Check	Vendor Name	Invoice Vendor	Description	Amount
12/18/2025	TRI	88145	QUALITY CLEANING SERVICES	QUALITY CLEANING SERVICES	CLEANING CITY HALL 11/21 - 11/28/2025	190.00
					CLEANING PD 11/21 - 11/28/2025	210.00
					CLEANING FD 11/28 - 12/12/2025	150.00
						550.00
12/18/2025	TRI	88146	R. JANUS SUPPLY COMPANY	R. JANUS SUPPLY COMPANY	BUILDING SUPPLIES	726.12
12/18/2025	TRI	88147	ROSE PEST SOLUTIONS	ROSE PEST SOLUTIONS	PEST CONTROL PD	71.00
12/18/2025	TRI	88148	ROWE PROFESSIONAL SERVICES	ROWE PROFESSIONAL SERVICES	LIONS PARK CMF SPARK GRANT	457.50
12/18/2025	TRI	88149	SHORELINE INVESTMENT SERVI	SHORELINE INVESTMENT SERVI	MONTHLY MONITORING CITY HALL	24.95
12/18/2025	TRI	88150	SILVER GRILL FAMILY RESTAU	SILVER GRILL FAMILY RESTAU	FACADE GRANT REIMBURSEMENT	4,500.00
12/18/2025	TRI	88151	STATE OF MICHIGAN	STATE OF MICHIGAN	MIDEAL #511 FOR 2026	180.00
12/18/2025	TRI	88152	TANIS BUILDER	TANIS BUILDER	ELECTRICAL ON COMMUNITY CENTE	17,000.00
12/18/2025	TRI	88153	THE PRINT SHOP	THE PRINT SHOP	KRINGLE MARKET SIGNS DDA	235.00
12/18/2025	TRI	88154	THUMB ALARM SYSTEMS	THUMB ALARM SYSTEMS	CHANGE BATTERIES AND REPLACED	185.00
12/18/2025	TRI	88155	UTILITY SERVICE CO., INC.	UTILITY SERVICE CO., INC.	TOWER PAYMENT	5,510.87
12/18/2025	TRI	88156	VC3 INC	VC3 INC	MONTHLY BILLING MICROSOFT OFF	34.88
					DECEMBER BILLING	2,480.00
						2,514.88
12/22/2025	TRI	88157	ACCUNET WEB SERVICES	ACCUNET WEB SERVICES	56 MAILBOX	15.00
12/22/2025	TRI	88158	BLANK, PAMELA	BLANK, PAMELA	UB refund for account: CED1-0	63.88
12/22/2025	TRI	88159	CINTAS CORPORATION #308	CINTAS CORPORATION #308	UNIFORMS WWTP	90.96
12/22/2025	TRI	88160	CONSUMERS ENERGY	CONSUMERS ENERGY	HEAT LAMB STEELE	916.57
12/22/2025	TRI	88161	CONSUMERS ENERGY	CONSUMERS ENERGY	542 N CEDAR	21.00
12/22/2025	TRI	88162	CONSUMERS ENERGY	CONSUMERS ENERGY	542 N CEDAR	21.00
12/22/2025	TRI	88163	CONSUMERS ENERGY	CONSUMERS ENERGY	387 E THIRD POOL	21.00
12/22/2025	TRI	88164	CONSUMERS ENERGY	CONSUMERS ENERGY	265 S BLACKS	155.66
12/22/2025	TRI	88165	CONSUMERS ENERGY	CONSUMERS ENERGY	528 E FIRST WWTP	504.93
12/22/2025	TRI	88166	CONSUMERS ENERGY	CONSUMERS ENERGY	150 N MAIN	402.96
12/22/2025	TRI	88167	CONSUMERS ENERGY	CONSUMERS ENERGY	605 FOLK	670.51
12/22/2025	TRI	88168	CONSUMERS ENERGY	CONSUMERS ENERGY	571 BORLAND	1,188.01
12/22/2025	TRI	88169	CONSUMERS ENERGY	CONSUMERS ENERGY	150 BANCROFT DDA	45.68
12/22/2025	TRI	88170	DODGES NAPA AUTO PARTS	DODGES NAPA AUTO PARTS	FITTINGS	79.76
					OIL FILTERS	148.34
						228.10
12/22/2025	TRI	88171	DTE ENERGY	DTE ENERGY	ELECTRIC- LEARMAN PIT	479.02
12/22/2025	TRI	88172	DTE ENERGY	DTE ENERGY	ELECTRIC- BOWERS PIT	58.10
12/22/2025	TRI	88173	DTE ENERGY	DTE ENERGY	ELECTRIC-600 FOLK	23.59
12/22/2025	TRI	88174	DTE ENERGY	DTE ENERGY	ELECTRIC- 333 E THIRD	37.26
12/22/2025	TRI	88175	DTE ENERGY	DTE ENERGY	ELECTRIC-WWTP	6,023.61
12/22/2025	TRI	88176	DTE ENERGY	DTE ENERGY	ELECTRIC- 2053 S CEDAR	40.10
12/22/2025	TRI	88177	DTE ENERGY	DTE ENERGY	ELECTRIC- 211 S BLACKS CORNER	581.56
12/22/2025	TRI	88178	DTE ENERGY	DTE ENERGY	ELECTRIC- 265 BLACKS CORNERES	18.03
12/22/2025	TRI	88179	DTE ENERGY	DTE ENERGY	ELECTRIC- 7002 NEWARK	32.31
12/22/2025	TRI	88180	DTE ENERGY	DTE ENERGY	ELECTRIC- 542 N CEDAR	54.27
12/22/2025	TRI	88181	DTE ENERGY	DTE ENERGY	ELECTRIC-150 BANCROFT	27.47
12/22/2025	TRI	88182	DTE ENERGY	DTE ENERGY	ELECTRIC- 333 E THIRD	38.81
12/22/2025	TRI	88183	DTE ENERGY	DTE ENERGY	ELECTRIC- 387 E THIRD	24.22
12/22/2025	TRI	88184	DTE ENERGY	DTE ENERGY	ELECTRIC- LAMB STEELE	2,516.33
12/22/2025	TRI	88185	DTE ENERGY	DTE ENERGY	ELECTRIC- 2017 S ALMONT	83.83
12/22/2025	TRI	88186	DTE ENERGY	DTE ENERGY	ELECTRIC- 386 E 4TH	190.58
12/22/2025	TRI	88187	DTE ENERGY	DTE ENERGY	ELECTRIC- 113 E THIRD UNIT 2	39.65
12/22/2025	TRI	88188	DTE ENERGY	DTE ENERGY	ELECTRIC- 101 W CAPAC	19.01
12/22/2025	TRI	88189	DTE ENERGY	DTE ENERGY	ELECTRIC- 605 FOLK	432.36
12/22/2025	TRI	88190	DTE ENERGY	DTE ENERGY	ELECTRIC- 150 N MAIN	507.55
12/22/2025	TRI	88191	DTE ENERGY	DTE ENERGY	ELECTRIC- 600 E FIRST	72.23
12/22/2025	TRI	88192	DTE ENERGY	DTE ENERGY	ELECTRIC- 120 N MAIN	265.21

CHECK REGISTER FOR CITY OF IMLAY CITY  
 CHECK DATE FROM 12/14/2025 - 12/27/2025

12/23/2025 08:20 AM  
 User: RENEE  
 DB: Imlay City

Check Date	Bank	Check	Vendor Name	Invoice Vendor	Description	Amount
12/22/2025	TRI	88193	GREGS LOCK & SAFE	GREGS LOCK & SAFE	CHANGE DOOR CODES	130.00
12/22/2025	TRI	88194	J & J DISPOSAL	J & J DISPOSAL	PICK UP 01/01 - 01/31/2025	12,614.85
12/22/2025	TRI	88195	RICOH USA, INC.	RICOH USA, INC.	COPIER -12/01 - 12/31	428.89
12/22/2025	TRI	88196	SHORELINE INVESTMENT SERVI	SHORELINE INVESTMENT SERVI	FD MONTHLY	130.00
12/22/2025	TRI	88197	THE UPS STORE #5191	THE UPS STORE #5191	SHIPPING	215.77
12/22/2025	TRI	88198	TRI-CITY TIMES	TRI-CITY TIMES	DDA ADVERTISING	260.00
12/22/2025	TRI	88199	VC3 INC	VC3 INC	MS 365 MIGRATION FROM RACKWAI	9,077.24
12/22/2025	TRI	88200	VERIZON WIRELESS	VERIZON WIRELESS	CELL PHONES ETC	350.77
12/22/2025	TRI	88201	WATKINS ROSS	WATKINS ROSS	GASB STATEMENTS FOR JUNE2025	4,400.00

TRI TOTALS:

Total of 73 Checks: 91,854.87  
 Less 0 Void Checks: 0.00  
 Total of 73 Disbursements: 91,854.87

REPORT TOTALS:

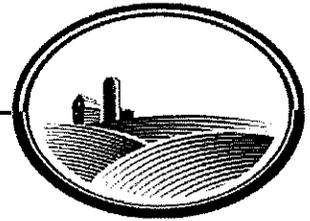
Total of 79 Checks: 156,746.31  
 Less 0 Void Checks: 0.00  
 Total of 79 Disbursements: 156,746.31

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# BioTech Agronomics, Inc.



Residual Management Company  
1651 Beulah Highway • Beulah • Michigan • 49617

November 24, 2025

## **CONTRACT FOR TESTING, PUMPING, TRANSPORTATION & LAND APPLICATION OF BIOSOLIDS FROM THE CITY OF IMLAY CITY WASTEWATER TREATMENT PLANT**

**Mr. Patrick Rankin**  
**City of Imlay City**  
**150 N. Main Street**  
**Imlay City, Michigan 48444**

### **Proposal**

BIOTECH AGRONOMICS, INC. is pleased to present this proposal to the City of Imlay City to define proposed work associated with the testing, pumping, hauling, and land application Biosolids generated by the Imlay City WWTP located at 530 East First St., Imlay City, Michigan.

### **Biosolids Loading and Transport**

BIOTECH AGRONOMICS, INC. will furnish the necessary labor and equipment to efficiently and safely provide Biosolids Management services for the Imlay City WWTP. BIOTECH AGRONOMICS, INC. will load Biosolids into transport vehicles, transport the Biosolids to EGLE and federally approved application sites, and finally to land apply the Biosolids to suitable local farmland sites. All work performed will be under Michigan Part 24, Federal 503 and local regulations.

### **Land Application of Biosolids**

BIOTECH AGRONOMICS, INC. will provide the labor and equipment to properly apply the Biosolids to suitable local application sites at agronomic rates in accordance with Michigan State University recommendations and applicable federal, state and local regulations. The Biosolids will be subsurface injected or surface applied according to a EGLE approved Residuals Management Plan using sewage sludge applicators equipped with a pressure/vacuum application system.

### **Determination of Quantity Removed**

BIOTECH AGRONOMICS, INC. shall provide the Owner/Plant Superintendent a duplicate copy of load sheets, which detail the following items:

- Date of removal
- Time the applicator loaded in the field
- Applicator identification number
- Operator name
- Gallons of Biosolids on the applicator
- Farmer name and approved field identification number and the number of acres acceptable for use in the field
- Number of acres accepting Biosolids

One copy of the load sheet(s) will stay with the Owner's plant superintendent and the other will remain with BIOTECH AGRONOMICS, INC. The quantity of Biosolids loaded on and transported by the vehicle will be recorded as the certified capacity of the vehicle. All billed quantities will be invoiced by the gallon capacity of each vehicle transporting the material.

### **Agronomic Services**

BIOTECH AGRONOMICS, INC. will provide agronomic management services that include the location of suitable farmland application sites. Application sites will meet the requirements for land application in accordance with applicable federal, state and local regulations for the use and disposal of Biosolids. Proposed farmland application sites shall be properly documented in accordance with Michigan Part 24 requirements. Records at a minimum shall include the following:

- Landowner agreement and permission form
- Soil analysis
- EGLE site I.D. information
- Plat maps indicating location and ownership of property
- SCS or equivalent soil survey map indicating soil types, slope and drainage class
- Relative sludge analyses, soil analysis or cropping information
- Proof of notification to local governing bodies as per EGLE requirements

### **Regulatory Reports**

BIOTECH AGRONOMICS, INC. shall complete all required federal or state reports applicable to the Biosolids land application program. These records shall be maintained by BIOTECH AGRONOMICS, INC. as required by federal, state and local regulations and shall be provided to the Owner.

### **Laboratory Analyses and Permits**

BIOTECH AGRONOMICS, INC. will be provided a EGLE approved Residuals Management Plan (RMP) by the facility. BIOTECH AGRONOMICS, INC. will provide laboratory analyses for total metals and nutrients and fecal coliform testing as needed on the Biosolids samples prior to removal from the facility. BIOTECH AGRONOMICS, INC. will be responsible for all routine soil fertility analyses associated with land application of the Owner's Biosolids during the term of this Agreement. BIOTECH AGRONOMICS, INC. shall not be responsible for any additional analytical testing that federal, state or local regulatory agencies may require.

### **Health and Safety**

BIOTECH AGRONOMICS, INC. shall comply with the federal, state and local laws and regulations and take any needed actions to protect the life and health of employees on the job and the safety of the public and to protect property during the performance of the Agreement.

### **Insurance**

BIOTECH AGRONOMICS, INC. shall provide and maintain at all times during the term of this Agreement the following minimum insurance coverage:

- a) Workers Compensation Insurance in compliance with the statutes of the State of Michigan which has jurisdiction of BIOTECH AGRONOMICS, INC. employees engaged in the performance of services hereunder with a limit of FIVE HUNDRED THOUSAND DOLLARS (\$500,000)
- b) General Liability Insurance with a minimum combined single limit of THREE MILLION DOLLARS (\$3,000,000), including the broad form property damage endorsement
- c) Automobile Liability Insurance (owned, non-owned or hired units) with a minimum combined single coverage limit of ONE MILLION DOLLARS (\$1,000,000)

- d) Pollution Liability Insurance with a minimum combined single limit of FIVE MILLION DOLLARS (\$5,000,000), including the broad form property endorsement

A certificate of insurance will be presented to the Owner with the Owner additionally insured, if requested, upon award of contract.

**Digester or Tank Cleaning**

At the request of the Owner, BIOTECH AGRONOMICS, INC. will provide confined space Digester or Tank cleaning services to remove accumulated Biosolids and or related mater for subsequent land application at the per hour unit rate. Under these conditions, the Owner shall provide for all required cleaning water at no cost to BIOTECH AGRONOMICS, INC. Any material removed under this confined space option shall be billed at the appropriate hourly rate plus the unit rate per gallon for land application of the Biosolids.

**Biosolids Tender**

The City shall tender all biosolids generated by the WWTP to BIOTECH AGRONOMICS, INC. that are suitable for land application on agricultural land as specified in the scope of this Agreement.

**Notification**

The City will provide BIOTECH AGRONOMICS, INC. with adequate advance notice of when the facility desires for BIOTECH AGRONOMICS, INC. to remove biosolids from the Facility. Depending on weather, seasonal weight restrictions, and farm land cropping cycles, additional notification may be required.

**Cost of Services - Estimated volume to manage per year is 750,000 gallons each Spring & Fall.**

**YEAR 1 - 2026**

- Loading, hauling and land application - \$0.0551 per gallon
- Annual PFAS testing - \$830.00 per sample
- Metals & nutrients testing – 2 per year included in the per gallon rate
- Fecal coliform testing – 2 per year included in the per gallon rate

**YEAR 2 - 2027**

- Loading, hauling and land application - \$0.0567 per gallon
- Annual PFAS testing - \$840.00 per sample
- Metals & nutrients testing – 2 per year included in the per gallon rate
- Fecal coliform testing – 2 per year included in the per gallon rate

**YEAR 3 - 2028**

- Loading, hauling and land application - \$0.0584 per gallon
- Annual PFAS testing - \$845.00 per sample
- Metals & nutrients testing – 2 per year included in the per gallon rate
- Fecal coliform testing – 2 per year included in the per gallon rate

Optional: Tank Cleaning Services - \$585.00 per hour

**Good Faith**

In the event BIOTECH AGRONOMICS, INC. is unable to remove and land apply the Imlay City WWTP biosolids because (i) changes in the biosolids make it unfit for utilization on agricultural land as defined or interpreted by federal, state or local regulatory agencies, or (ii) changes in law prohibit providing the services or increase the cost of providing the services, or (iii) if unfavorable climatic or agronomic conditions have impeded efforts by BIOTECH AGRONOMICS, INC. to faithfully dispose of the biosolids as contemplated by this proposal, or (iv) as the result of flood, fire, strikes, acts of God, act of war or terrorism, civil disturbance, force majeure, or other occurrences not reasonable within the province and control of BIOTECH AGRONOMICS, INC. performance is hindered or halted, BIOTECH AGRONOMICS, INC. shall not be liable for any additional costs incurred by the City of Imlay City, and BIOTECH AGRONOMICS, INC. will not be deemed in default under this proposal unless thirty (30) days after the impediment has been resolved or eliminated BIOTECH AGRONOMICS, INC. fails or refuses to remove biosolids tendered to it.

**Spill Plan and Protocol**

BIOTECH AGRONOMICS, INC. has a strict protocol to be followed in the untimely event of a spill. If such an event occurs the person in charge of the load, the operator of the application equipment, load stand operator or truck driver, must contact their immediate supervisor after making a visual assessment of the action and if possible taking action to contain or correct the problem. The supervisor is to contact the BIOTECH AGRONOMICS, INC. Operations Manager and the chain of contacts begins. The plant personnel are informed and an assessment will be done by personnel from both entities. At this time the decisions will be made to contact local authorities, EGLE representative, additional emergency services and so on depending upon severity. All the above continues while the containment efforts are addressed. All assets and efforts of BIOTECH AGRONOMICS, INC. will be focused on cleanup and rectifying the problem to protect the health and safety of the public.

**Fuel Cost and Adjustment**

BIOTECH AGRONOMICS, INC. shall adjust the cost of services for each hauling event should fuel costs exceed \$4.00 per gallon. The fuel adjustment schedule will be the fixed document used for such purpose throughout the duration of this contract.

The unit price for biosolids management beneficial use services for any given removal operation will be subject to the adjustment below depending on the weekly fuel price (based on the week biosolids removal commences) determined by the United States Department of Energy's Energy Information Administration publication of Retail Prices for the Midwest United States in the On-Highway Diesel Fuel Price Table.

Diesel Price \$/Gallon	% Increase to Contract Price
Below \$4.00	None
\$4.00 - \$4.099	1.0%
\$4.10 - \$4.199	2.0%
\$4.20 and above = 1% increase per each \$0.10 increase in price/gallon.	

(This information is available at the website <http://www.eia.doe.gov>).

(On-Highway Diesel Prices Table – Midwest Column)

**Terms**

Payment terms shall be net 30 days from the date of invoice. Overdue payments will be assessed a finance charge of 1.5% per month on the unpaid balance.

**Contract Duration**

This Agreement shall remain in full force and effect from 1/1/2026 through 12/31/2028

**Extensions**

The term of this Agreement may be extended for one (1) additional three (3) year term upon mutual agreement of both parties.

**BIOTECH AGRONOMICS, INC.**

Submitted by: *Don Popma*

Printed Name: Don Popma

Its: General Manager

Date: 11/24/2025

**CITY OF IMLAY CITY, MICHIGAN**

Accepted By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

This document is representative of a complete contract. Upon award the document can be signed by both parties to become binding.

**CITY OF IMLAY CITY COMMISSION  
SUGGESTED MOTION  
JANUARY 06, 2026**

**10. NEW BUSINESS**

A. I make a motion to:

**APPROVE** the contract with BioTech Agronomics, Inc for Testing, Pumping, Transportation & Land Application of Biosolids at a cost not to exceed for the years **2026**-\$0.0551 per gallon-annual testing \$830.00, **2027**-\$0.0567 per gallon-annual testing \$840.00 and **2028**-\$0.0584 per gallon-annual testing \$845.00 and optional tank cleaning services at \$585.00 per hour



**KING &  
MESSING**  
AUDIT SERVICES LLC

Ryan L. King, CPA, CGMA  
Wesley D. Messing, CPA  
148 N. Almont Avenue  
Imlay City, Michigan 48444  
P: (810) 724-1120 | F: (810) 519-1332  
www.kmaudit.cpa

December 16, 2025

*Craig Horton, City Manager*  
*City of Imlay City*  
*150 North Main Street*  
*Imlay City, MI 48444*

We are pleased to confirm our understanding of the services we are to provide *City of Imlay City* for the year ended June 30, 2026, June 30, 2027, June 30, 2028, June 30, 2029, and June 30, 2030.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the disclosures which collectively comprise the basic financial statements of *City of Imlay City* as of and for the year ended June 30, 2026, June 30, 2027, June 30, 2028, June 30, 2029, and June 30, 2030. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), to supplement *City of Imlay City's* basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the *City of Imlay City's* RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

We have also been engaged to report on supplementary information other than RSI that accompanies *City of Imlay City's* financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the *City of Imlay City's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also prepare the financial statements of *City of Imlay City's* in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to either include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed,

the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

**Engagement Administration, Fees and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of KING & MESSING AUDIT SERVICES LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Michigan or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of KING & MESSING AUDIT SERVICES LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Michigan or its designee. The State of Michigan or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Ryan King or Wesley Messing will be the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately August 1st and to issue our reports no later than October 31st. In accordance with our firm policies, work may be suspended if your account becomes 180 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The fee for all services to complete the audit will be as follows:

July 1, 2025 – June 30, 2026	\$ 17,750.00
July 1, 2026 – June 30, 2027	\$ 18,500.00
July 1, 2027 – June 30, 2028	\$ 19,250.00
July 1, 2028 – June 30, 2029	\$ 20,000.00
July 1, 2029 – June 30, 2030	\$ 20,750.00

All above fees include preparation and filing of Form F-65, Act 51, Qualifying Statement, Form 5572, and presentation of a summary of the audit and financials to the City Commission.

If additional forms need to be filed, we will bill separately for each of these unless notated above.

*This fee is valid for 90 days from the date of this letter. If not approved by that date, KING & MESSING AUDIT SERVICES LLC reserves the right to revise the fee and will provide an updated document for approval/signing.*

In addition to the audit fee noted above, the *City of Imlay City* agrees to reimburse KING & MESSING AUDIT SERVICES LLC for any direct costs incurred in obtaining their audit confirmations.

Should additional accounting services be required outside the scope of the audit, said services shall be billed on a basis not to exceed \$275.00 per hour. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

If the *City of Imlay City* is required to comply with the Single Audit Act, due to the receipt of federal grant dollars in excess of \$1,000,000 (or if required by a Grant Agency), a separate audit report would be required. The above fee is for the basic *City of Imlay City* audit only. The fee for a Single Audit, if required, would be in addition to the above fee, and a third party may be required to conduct the Single Audit. Please inform us as soon as you are aware of a Single Audit being needed so we can discuss this requirement with you.

**Reporting**

We will issue a written report upon completion of our audit of *City of Imlay City's* financial statements. Our report will be addressed to management and those charged with governance of *City of Imlay City*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the *City of Imlay City* and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*King & Messing Audit Services LLC*

**KING & MESSING AUDIT SERVICES LLC**

Imlay City, Michigan

---

**RESPONSE:**

This letter correctly sets forth the understanding of *City of Imlay City*.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CITY OF IMLAY CITY COMMISSION  
SUGGESTED MOTION  
JANUARY 06, 2026**

**10. NEW BUSINESS**

C. I make a motion to:

**APPROVE** the auditing services contract with King & Messing Audit Services LLC to include preparation and filing required forms and statements at a cost not to exceed the following: for the year ended June 30, 2026 \$17,750.00, June 30, 2027 \$18,500.00, June 30, 2028 \$19,250.00, June 30, 2029 \$20,000.00 and June 30, 2030 \$20,750.00