



ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants

102 W. Washington St. Suite 109 Marquette, MI 49855 (906) 225-1166 www.atcomqt.com

PARTNERS

Daniel E. Bianchi, CPA
Michael A. Grentz, CPA
William C. Sheltrow, CPA

September 3, 2024

City of Marquette, Michigan
300 West Baraga Avenue
Marquette, Michigan 49855

We would like to represent our qualifications to serve the City of Marquette, Michigan as its independent accountants and business advisors. Anderson, Tackman & Company, PLC is proud of our expanding practice in the governmental and non-profit industries, and our record of active and timely service is your guarantee of our commitment to provide the quality of service you desire.

We are a regional certified public accounting firm with offices in Michigan and Wisconsin. We currently are auditors for numerous Cities across the Michigan. In addition, we have many other municipal and non-profit clients such as Counties, Cities, Villages, Townships, Schools, Authorities, Health Care Organizations, Native American Organizations and other various Non-Profit Organizations.

Providing you with a variety of financial and advisory services based on the most current developments is what we consider to be our primary responsibility. Our professional staff is committed to our client's financial success and we are very proud of our staff and their educational and work experience qualifications. Our professionals are trained in such areas as governmental accounting, non-profit accounting, financial reporting, taxation, compliance, employee benefit consulting, health care reimbursement, and computer information systems. This broad base allows us to compete professionally with many larger firms.

Our audit will be performed in accordance with generally accepted accounting and auditing procedures. Based upon our experience and knowledge of your operations, our fee for the audit inclusive of all out-of-pocket costs will be \$62,850, \$66,685, and \$70,700 for the years ended September 30, 2024, 2025, and 2026. Also, if additional services not listed are required, an additional fee will be determined based on the services provided.

We welcome the opportunity to serve the City of Marquette, Michigan in its professional needs, and would be pleased to meet with you at your convenience to further discuss our qualifications and experience.

Sincerely,

ANDERSON, TACKMAN & COMPANY, PLC

Michael A. Grentz

Michael A. Grentz, CPA
Partner

PROFESSIONAL FEES

Our fees for professional services are based upon our normal hourly rates applied to the expected time necessary to complete the engagement. Our rates are geared to the level of experience of each staff member assigned to the engagement.

Our audit will be performed in accordance with generally accepted accounting and auditing procedures. Based upon our experience and knowledge of your operations, our fee for the audit, is proposed as follows:

For the Year Ended	2024	2025	2026
City of Marquette %	\$30,500	\$32,500	\$34,500
Single Audit (if required)*	4,850	5,140	5,450
Downtown Development Authority	4,850	5,140	5,450
Peter White Public Library	6,050	6,450	6,800
Marquette City – Fire/Police Pension	4,850	5,140	5,450
Marquette Area Wastewater	4,850	5,140	5,450
Brownfields	6,900	7,175	7,600
Total	\$62,850	\$66,685	\$70,700

% - If any new requirements are implemented during this proposal that require additional time, an additional fee will be determined with you before starting.

* Includes the testing of one major program for purposes of the Single Audit. If additional programs are required to be tested an additional fee will be determined with you before starting.

The audit fee estimate listed above is based on the activity included in the audited financial statements as of and for the year ended September 30, 2023. The fee estimate is also based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur additional costs.

This proposal is valid for 45 days, from the date on the top of page 1.

RESPONSE:

This letter correctly sets forth the understanding of City of Marquette, Michigan.

Officer signature: _____

Title: _____

Date: _____