

ISHPEMING CITY COUNCIL
Wednesday, May 8, 2024 at 6:00 p.m.
Ishpeming City Hall Council Chambers, 100 E. Division Street, Ishpeming MI
City Hall Telephone Number: (906) 485-1091

A ZOOM LINK IS AVAILABLE ON THE CITY'S WEBSITE @ WWW.ISHPEMINGCITY.ORG

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Approval of Agenda**
- 5. Public Comment** *(limit 5 minutes per person--to be used for general public comment or reserved for an agenda item)*
- 6. Consent Agenda**
 - a. Minutes of Previous Meeting (April 10, 2024)
 - b. Approval of Disbursements
 - c. Reappoint Kevin Corkin to a 3-year term on the Parks and Recreation Commission with term expiring: 5/2027
- 7. Monthly Reports from Departments**
 - a. Financial Statement Report
 - i. Public Act 2, Section 19 Authority
 - b. Department of Public Works Updates
- 8. Public Hearings – None**
- 9. Unfinished Business**
 - a. Amendment to the Traffic Control Orders per Uniform Traffic Control Code: Handicapped Parking Spaces in parking lot on southwest corner of Main Street and Division Street
 - b. Reschedule Public Hearings for (2) Alley Vacations for the June regular Council meeting
- 10. New Business**
 - a. Special Event Applications
 - i. Ishpeming Community Events Festival of Treasures: 7/5/24 and Music in the Park 6/22-9/5
 - ii. Italian Fest and Fireworks: 7/27/2024
 - b. Resolution 5-2024, Award Construction Contract for Water Service Line Inventory Potholing Project
 - c. Proposal for Engineering Services from UPEA for FY 2025 Small Urban Grant
 - d. Anderson Tackman and Company
 - i. 2023 Audit Engagement Letter
 - ii. 2023 Audit Preliminary Comment with Council
 - e. First Reading of Ordinance #5-1400, Recreational Vehicles, Trailers, and Campers
 - f. Second Reading of Amendment to Ordinance 8-100, Zoning Ordinance
 - i. Ordinance Map Amendment RZ-2024-01, Error Correction: Industrial to General Residential
 - ii. Ordinance Text Amendment ZTA 2024-01 for Garden Definitions and Amendments to Zoning Districts for Permitted and/or Conditional Uses
 - g. PFM Financial Advisors engagement letter: DWSRF Financing-Water Supply System Revenue Bonds
 - h. Mutual Aide Agreement – Fire Department: Michigan Mutual Box Alarm System Association
 - i. Confirm Fill Agreement with Payne and Dolan: CWSRF Project – Northwest portion of the Cemetery
 - j. FOIA – Appeal of a Denial of Records
 - k. Authorize City Manager's travel to Houghton for U.P. Manager's Conference
 - l. Cliff's Shaft Mine Museum - Miner's Memorial Cross Lighting
- 11. Public Comment** *(limit 3 minutes per person)*
- 12. Mayor and Council Reports**
- 13. Manager's Report**
- 14. Adjournment**


Craig H. Cugini
City Manager



9(a)

MEMO

TO: City Council

FROM: Craig Cugini, City Manager

RE: Traffic Control Order

DATE: April 30, 2024

By authority of R 28.1153, Rule 153 of the Uniform Traffic Code, I am recommending the following amendment to the traffic control order as was proposed on April 10th:

1. **Add to Section VIII. Handicapped Parking**

- Parking lot on the corner of Main Street and Division Street, parking space in the northeast corner of the lot

This request was made by Active Physical Therapy for their new location on Division Street.

At the April 10, 2024 Council meeting, a motion was made to place two handicapped parking spaces in the parking lot on the corner of Main Street and Division Street versus one space as recommended. Staff's concern is that this parking lot is used for permitted parking. There are also two handicapped parking spaces on the east side of Active Physical Therapy.

Staff recommendation is to place one handicapped parking space in the lot on the corner of Main Street and Division Street; this space combined with the two existing handicapped parking spaces on the east side of Active Physical Therapy, would be sufficient to manage the increased patient traffic and support the local community.

cas

cc: Chad Radabaugh, Chief of Police
Caroline Bridges, City Attorney
Jason Annala, Fire Chief



10(6)

**CITY OF ISHPEMING
RESOLUTION 5-2024
TO AWARD
A CONSTRUCTION CONTRACT
FOR WATER SERVICE LINE INVENTORY POTHOLING (EGLE DSMI)**

WHEREAS, the City of Ishpeming wishes to investigate service line materials per EGLE Distribution System Materials Inventory (DSMI) requirements; and

WHEREAS, the water service line inventory potholing project will be funded through Michigan's Drinking Water Asset Management Grant Program; and

WHEREAS, the City of Ishpeming has sought and received construction bids for the proposed improvements and has received a low bid in the amount of \$337,170 from U.P. Environmental Services, Inc. and whereas two other bids were received from Ultra Construction Services, LLC in the amount of \$479,520 and A. Lindberg and Sons in the amount of \$890,200.

WHEREAS, the project engineer, Kevin Nancarrow, U.P. Engineers & Architects, Inc., has recommended awarding the contract to the low bidder.

NOW THEREFORE BE IT RESOLVED, that the City of Ishpeming award the contract for the Water Service Line Inventory Potholing project (EGLE DSMI) to U.P. Environmental Services, Inc., contingent upon successful financial arrangements with the Drinking Water Asset Management Grant Program.

Yeas:

Nays:

Abstain:

Absent:

I certify that the above Resolution was adopted by the Ishpeming City Council (*the governing body of the applicant*) at their regular meeting held on Wednesday, May 8, 2024.

BY: Cathy Smith, City Clerk
Name and Title (*please print or type*)

Signature

Date

BID TABULATION

Water Service Line Inventory Potholing April 3, 2024

Present: Bill Anderson, DPW General Foreman
Brad Wootke, Assistant Foreman: Water/Sewer
Craig H. Cugini, City Manager
Cathy Smith, City Clerk

Also Present: Darren Nordstrom, Lindberg and Sons
Jerry Hassell, Ultra Construction
Wayne Stenberg, U.P. Environmental

Three bids were received. Bids were opened at 1:05 p.m. on Wednesday, April 3, 2024.

FIRM	LUMP SUM
U.P. Environmental Services 1315 US 2 and 41 P.O. Box 127 Bark River, MI 49807	\$337,170
Ultra Construction Services 625 Co. Rd. HQ Marquette, MI 49855	\$479,520
A. Lindberg and Sons 599 Washington Street Ishpeming, MI 49849	\$890,200



10(c)

100 Portage Street Houghton, MI 49931

906-482-4810 • 800-562-7684 • Fax: 906-482-9799

[U31-01042]

April 26, 2024

Mr. Craig Cugini, City Manager, and City Council
City of Ishpeming
100 E Division Street
Ishpeming, Michigan 49849

**RE: PROPOSAL FOR ENGINEERING SERVICES
JN 216257 – WASHINGTON STREET REHABILITATION**

Dear Manager and Council:

Thank you for the opportunity to provide a proposal for engineering services. The following is a summary of our understanding of the proposed project, scope of work and proposed fee:

I. Statement of Understanding

- A. Proposed project will be funded in FY2025 with MDOT Small Urban funding (80% grant, 20% match). Professional Engineering and Construction Engineering fees are 100% the responsibility of the city.
 - The current programmed amount through MDOT is \$481,250.
 - MDOT Small Urban Grant - \$385,000
 - City of Ishpeming Match - \$96,250
 - The City originally applied for 2.98 miles across three separate streets with limits that are as follows:
 - Washington Street (Greenwood St to Saginaw St)
 - Pine Street (Division St to Saginaw St)
 - 3rd Street (2nd St to Hematite St)
 - It is the opinion of UPEA that there is not enough budget to rehabilitate all the streets identified in your original application and therefore are recommending the City proceed with rehabilitating Washington Street from Greenwood Street to Old Washinton Street based on the current PASER ratings and proposed budget.
 - If the City is able and willing to contribute additional funds towards the project, UPEA recommends rehabilitating Washington Street to Saginaw Street (additional 1,500 feet estimated to cost \$125,000).
- B. Project will consist of rehabilitation of Washington Street from Greenwood Street to Old Washinton Street (approx. 4,150') and will consist of HMA pulverizing, adjusting existing catch basins and valve boxes, three railroad crossing's, HMA paving at 3 inches thick, traffic control and pavement markings.
- C. Concrete ramps at applicable intersections will need to be designed and constructed to be ADA compliant and have detectable warning surfaces as required by MDOT Small Urban Program.

Offices also in:
Iron Mountain
Ishpeming
Marinette
Sault Ste Marie

U.P. Engineers & Architects, Inc.

www.UPEA.com

D. Project will be advertised through an MDOT Letting for construction bids.

E. Construction will occur in the Summer of 2025.

II. UPEA Scope of Services

Preliminary Design:

- Field work to verify and obtain necessary measurements and gather existing roadway information.
 - Aerials and existing plans will be used for design development to expedite the project and reduce engineering fees.
- Five (5) pavement cores to verify depth of existing HMA.
- Environmental Clearance
 - Completion of MDOT form 5323 for local agency environmental clearance.
 - It is anticipated that this work will be exempt from SHPO/Section 106 review, if SHPO review were to be required due to nature of work an additional fee would likely need to be negotiated.
- Submit an MDOT Railroad permit and attend the Diagnostic meeting with MDOT Office of Rail (OoR), for the three crossings within the project limits.
- Completion of Work Zone Safety and Mobility Worksheet.
- Utility Coordination
- Program Application and other MDOT required certifications.
- Design Plans, Special Provisions and Engineers Opinion of Cost.
- Grade inspection submittal and scheduling/attending GI meeting with MDOT
 - Address MDOT Comments
- Submission of final plans, specifications and required documentation to MDOT for an anticipated letting date of March 2025.

Bidding Services:

- Answer any questions during bidding and issue required documents to MDOT for addenda.
- Provide assistance to the City and MDOT to award the project.

Construction Administration/Construction Engineering

1. Provide construction administration and quality assurance testing services including HMA base density testing, in plant testing of HMA, compaction testing of HMA paving, and concrete testing. Full-time on-site construction observation is estimated to be 4 weeks.
2. Process all Pay Estimates and Contract Modifications as necessary.
3. Conduct Wage Rate Interviews (As Required).
4. Review and Approve Certified Payrolls from the Contractors.
5. Complete and File all necessary paperwork with MDOT as required.
6. Complete a file closeout with MDOT and address any issues found during MDOT's file Audit.

III. Proposed Fee

A. We propose to complete the above defined services based on recommended project limits according to the following estimated Time and Materials Not-to-Exceed Fees:

1. Design/Engineering Services	\$25,000
2. <u>Construction Administration/Observation</u>	<u>\$25,000</u>
Total Estimated Fee	\$50,000

If you have any questions or need additional information, please contact me at your convenience. If you approve this proposal, please execute the attached engineering agreement. We can start the field work shortly thereafter.

Sincerely,

U.P. ENGINEERS & ARCHITECTS, INC.



Chris L. Holmes, P.E.
Project Manager



100 Portage Street Houghton, MI 49931

906-482-4810 • 800-562-7684 • Fax: 906-482-9799

AN AGREEMENT FOR THE PROVISION OF LIMITED PROFESSIONAL SERVICES

Client: City of Ishpeming *Date:* 05/08/2024

100 E Division Street *Project No:* I19-

Ishpeming, Michigan 49849

Firm: U.P. Engineers & Architects, Inc.

Project Name/Location: City of Ishpeming - Washington Street Rehabilitation

Scope/Intent and Extent of Services: See attached proposal dated April 26, 2024

Fee Arrangement: Estimated Time and Materials, Not-To-Exceed Fee \$50,000

Retainer Amount: N/A

Special Conditions: T&M Tasks are to be billed per the attached hourly rate schedule, and updated to reflect current hourly rate schedule each November.

TERMS AND CONDITIONS

The Firm shall perform the services outlined in this Agreement for the stated fee arrangement.

ACCESS TO SITE:

Unless otherwise stated, the Firm will have access to the site for activities necessary for the performance of the services. The Firm will take precautions to minimize damage due to these activities, but have not included in the fee the cost of restoration of any resulting damage.

FEE:

The total fee shall not be exceeded without written approval of the Client. Where the fee arrangement is to be on an hourly basis, the rates shall be those that prevail at the time services are rendered.

BILLINGS/PAYMENTS:

Invoices for the Firm's services shall be submitted, at the Firm's option, either upon completion of such services or on a monthly basis. Invoices shall be payable within 30 days after the invoice date. If the invoice is not paid within 60 days, the Firm may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice.

LATE PAYMENTS:

Accounts unpaid 60 days after the invoice date will be subject to a monthly service charge of 1.5% on the unpaid balance (18% true annual rate). In the event any portion or all of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

INDEMNIFICATION:

The Client shall indemnify and hold harmless the Firm and all of its personnel from any and all claims, damages, losses and expenses (including reasonable attorney's fees) arising out of or resulting from their performance of the services, provided that any such claim, damage, loss or expense is caused in whole or in part by the negligent act, omission, and/or strict liability of the Client, anyone directly or indirectly employed by the Client (except the Firm), or anyone for whose acts any of them may be liable. The Firm shall have the right to rely on information furnished by the Client.

RISK ALLOCATION:

In recognition of the relative risks, rewards and benefits of the project to both the Client and the Firm, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, the Firm's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this Agreement from any cause or causes, shall not exceed our fee. Such causes include, but are not limited to, the Firm's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

TERMINATION OF SERVICES:

This Agreement may be terminated by the Client or the Firm should the other fail to perform its obligations hereunder. In the event of termination, the Client shall pay the Firm for all services rendered to the date of termination, all reimbursable expenses and reimbursable termination expenses.

OWNERSHIP OF DOCUMENTS:

All documents produced by the Firm under this Agreement shall remain the property of the Firm and owner and may not be used by the Client for any other endeavor without the written consent of the Firm.

APPLICABLE LAWS:

Unless otherwise specified, the Agreement shall be governed by the laws of the State of Michigan.

Offered by:

U.P. Engineers & Architects, Inc.

Accepted by:

City of Ishpeming

(signature) (date)

George Kiiskila, Jr., P.E., Principal-in-Charge
(printed name/title)

(signature) (date)

Mr. Craig Cugini, City Manager
(printed name/title)

☒ Continuation Sheet(s) attached (4 pages)



100 Portage Street Houghton, MI 49931

906-482-4810 • 800-562-7684 • Fax: 906-482-9799

2024 HOURLY RATE SCHEDULE

Table 2024

<u>CLASSIFICATION</u>	<u>RATE PER HOUR</u>
Sr. Project Engineer	213.00
Project Engineer V	198.00
Project Engineer IV	188.00
Project Engineer III	158.00
Project Engineer II	143.00
Project Engineer I	130.00
Engineer IV	126.00
Engineer III	106.00
Engineer II	94.00
Engineer I	87.00
Project Architect II	180.00
Project Architect I	151.00
Architect I	105.00
Project Surveyor II	196.00
Project Surveyor	137.00
Surveyor III	111.00
Surveyor II	106.00
Surveyor I	91.00
Technician III	96.00
Technician II	87.00
Technician I	81.00
Technician Aide	74.00
Technician Aide I	64.00
Designer III	105.00
Designer II	97.00
Designer I	85.00
Technical Support II	82.00
Clerical I / Technical Support I	64.00
Clerical Aide	48.00

11/1/23

Offices also in:
Iron Mountain
Ishpeming
Marinette
Sault Ste Marie

U.P. Engineers & Architects, Inc.

www.UPEA.com



ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants

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

10(d)(G)

PARTNERS

Michael A. Greutz, CPA
William C. Sheltrow, CPA

April 24, 2024

To the Members of the City Council and
Management of the
City of Ishpeming, Michigan
100 Division Street
Ishpeming, Michigan 49849

We are pleased to confirm our understanding of the services we are to provide the City of Ishpeming, Michigan (the City) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the 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'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 following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) GASB-required supplemental pension schedules
- 3) Individual Major Fund Budgetary Comparison Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following 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:

1) Combining and Individual Fund 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 and *Government Auditing Standards* 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.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, 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 the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 and *Government Auditing Standards*. 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. As part of our audit we may need to request confirmations from financial institutions using confirmation.com; any fees associated with these requests will be billed to you. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including system of 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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 significant deficiencies or material weaknesses. 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 and *Government Auditing 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's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

Additional nonaudit services we are to provide:

- Consult on the adjustments and disclosures for the City's Act 345 defined benefit pension plan in accordance with GASB 67
- Consult on the adjustments and disclosures for the City's MERS defined benefit pension plan in accordance with GASB 68
- Consult on the financial statement disclosures for tax abatements in accordance with GASB 77
- Consult of the adoption of any new GASB pronouncements, as applicable
- Prepare the financial statement reconciliations in accordance with GASB 34
- Prepare and submit the following forms required by the Michigan Department of Treasury in accordance with the instructions provided by Treasury based on information provided by you:
 - Form F-65

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement and other 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 relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior

management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those 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, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Anderson, Tackman & Company, PLC, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Anderson, Tackman & Company, PLC is not involved, you agree to clearly indicate in the exempt offering document that Anderson, Tackman & Company, PLC is not involved with the contents of such offering document.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, 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 [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 written 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.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and our fees for these services will be billed at actual time incurred. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Citrix ShareFile (herein referred to as "ShareFile") is used solely as a method of transmitting and/or exchanging information and data and is not intended to store the City's information. The City is responsible for downloading any deliverables and other records from the ShareFile that it wishes to retain for its own records at the completion of the engagement.

Upon completion of the engagement, any deliverables, data, and other content will either be removed from the ShareFile or become unavailable to the City and Anderson, Tackman & Company, PLC within a reasonable time frame of 180 days from initial upload.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel, including personnel of Plante Moran whom you have contracted with to assist with the City's financial statement close procedures. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Any additional time required by our staff will be billed at actual time incurred based on the charge rate(s) of the staff.

The audit documentation for this engagement is the property of Anderson, Tackman & Company, PLC 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 Michigan Department of Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson, Tackman & Company, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We will provide copies of our reports to the City Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Michigan Department of Treasury. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michael A. Grentz, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our preliminary audit fieldwork on approximately April 29, 2024.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our base fee, including expenses, will not exceed \$21,500. The base audit fee includes preparing the draft financial statements and related notes of the City, maintaining the City's fixed asset schedules, consulting on the adjustments and disclosures for the City's Act 345 defined benefit pension plan in accordance with GASB 67, consulting on the adjustments and disclosures for the City's MERS defined benefit pension plan in accordance with GASB 68, consult on the financial statement disclosures for tax abatements in accordance with GASB 77, prepare the financial statement reconciliations in accordance with GASB 34, and preparing of the Michigan Department of Treasury Form F-65.

As part of our audit, we will be testing internal control procedures. Due to staffing and operational changes at the City, we anticipate the potential for additional billings related to our audit for obtaining an understanding of the internal control structure. Our base audit fee includes the testing of 25 transactions for each of the following areas: cash receipts, cash disbursements, payroll, and utility billing. With any testing of internal control there is the potential that we will identify a deficiency (or deficiencies) that requires us to increase our testing of internal control procedures in order to reduce audit risk to an acceptable level. Due to the issues identified in the 2022 audit we will be expanding our testing in the areas of cash disbursements, payroll, and utility billing. We anticipate this expansion to result in approximately an additional 20 hours of staff time, which will be billed at actual time (estimated to range from \$1,560 to \$2,050). If we are also required to expand our testing in the area of cash receipts we will notify management of the need to expand our testing and our anticipated additional time based on the deficiency(ies) found. The fees related to all expanded procedures will be billed at actual time and materials based on our standard hourly staff rates ranging from \$78/hour to \$124/hour and our standard hourly partner rate of \$252/hour.

If any new GASB standards are required to be implemented in the current year that required significant additional time our fees related to any additional GASB standards will be billed at actual time and materials based on our standard hourly staff rates ranging from \$78/hour to \$124/hour and our standard hourly partner rate of \$252/hour.

If the City expended more than \$750,000 in federal awards it will be required to have a Single Audit performed in accordance with the Uniform Guidance. Our services related to the Single Audit will include preparing the schedule of expenditures of federal awards and related notes, preparing the Data Collection Form, and testing the major program(s) in accordance with the Uniform Guidance. These services will be billed at the actual time to complete based on the size and complexity of the requirements for the testing of the major program(s). Based on prior experience, we anticipate the cost of the Single Audit to be approximately \$2,500 (for one major program). However, if testing additional major programs is required to meet the criteria under the Uniform Guidance an additional fee will be assessed based on the size and complexity of the compliance requirements of the additional program(s) selected for testing and the actual time required to perform the additional testing based on the previously stated hourly rates.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 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(s). 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 above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Council. 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Peer Review under *Government Auditing Standards*

Government Auditing Standards require that, if requested, we provide you with a copy of our most recent external peer review report and any subsequent review reports received during the period of the contract. Our most recent external peer review report and any subsequent reports can be available via the AICPA's Peer Review Web Program website. In order to access our most recent external peer review report please enter our Firm Number (900010001417) in the

appropriate input field of the Public File Search. The direct web address to perform a Firm Search is:

https://peerreview.aicpa.org/public_file_search.html

Agreement Performance

All disputes under this agreement shall be submitted to mediation. Each party shall designate an executive officer or principal empowered to resolve the dispute. Should the designated representatives be unable to agree on a resolution, a mediation service acceptable to both parties shall select a mediator to mediate the dispute. Each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. In the event the dispute is required to be litigated, the court shall be authorized to assess litigation costs against any party found not to have participated in the mediation process in good faith.

In the event that the dispute is required to be litigated, the court shall be authorized to assess litigation costs against any party found not to have participated in the mediation process in good faith.

In the performance of this agreement, we will not discriminate against any employee whom we employ in the work covered by this agreement because of race, color, religion, sex or national origin.

Closing

We appreciate the opportunity to be of service to the 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,

ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants

Michael Grentz

Michael A. Grentz, CPA
Partner

RESPONSE:

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

Management:

Signature: _____

Title: City Manager

Governance:

Signature: _____

Title: Mayor



ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants

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

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Michael A. Grantz, CPA
William C. Sheltrow, CPA

April 24, 2024

To the Members of the City Council and
Management of the
City of Ishpeming, Michigan
100 Division Street
Ishpeming, Michigan 49849

We are engaged to audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Ishpeming, Michigan (the City) for the year ended December 31, 2023. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated April 24, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the City. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to GASB-required Pension schedules, individual major governmental funds Budgetary Comparison Schedules, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining and individual fund financial statements, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on

whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of Audit, Significant Risks, and Other

Audit Planning Process

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Two-way Communication

Effective two-way communication between Anderson, Tackman & Company, PLC and members of the City Council is important to understanding matters related to the audit and in developing a constructive working relationship.

Your insights may assist us in understanding the City and its environment, in identifying appropriate sources of audit evidence, and in providing information about specific transactions or events. We may discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate with us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of management.

We will timely communicate to you any fraud involving management and other fraud that causes a material misstatement of the financial statements, illegal acts that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our

policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission no partner or professional employee of Anderson, Tackman & Company, PLC is permitted to own any direct financial interest or a material indirect financial interest in a client or any affiliates of a client. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with Firm policy. In addition, our policies restrict certain non-audit services that may be provided by Anderson, Tackman & Company, PLC and require audit clients to accept certain responsibilities in connections with the provision of permitted non-attest services.

Timing of the Audit

We have worked with management to determine a mutually agreeable timetable for the various phases of our audit. Key dates are as follows:

Preliminary fieldwork: April 2024
Year-end fieldwork: May – June 2024
Final: June 30, 2024

Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit. Please utilize this timetable to relate any matters relevant to the audit.

Addressing Risk in the Audit

We will use the knowledge and understanding about your entity gathered in the audit planning process, together with other factors, to first assess the risk that errors or fraud may cause a material misstatement at the financial statement level. The assessment of the risks of material misstatement at the financial statement level provides us with parameters within which to design the audit procedures for specific account balances and classes of transactions. Our risk assessment process at the account-balance or class-of-transactions level consists of:

- An assessment of inherent risk (the susceptibility of an assertion relating to an account balance or class of transactions to a material misstatement, assuming there are no related controls); and
- An evaluation of the design and effectiveness of internal control over financial reporting and our assessment of control risk (the risk that a material misstatement could occur in an assertion and not be prevented or detected on a timely basis by the company's internal control).

We will then determine the nature, timing, and extent of tests of controls and substantive procedures necessary given the risks identified and the controls as we understand them.

Internal Control Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Our review and understanding of your

organization's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

Materiality in Planning and Executing the Audit

In planning the audit, the materiality limit is viewed as the maximum aggregate misstatements, which if detected and not corrected, would cause us to modify our opinion on the financial statements. The materiality limit is an allowance not only for misstatements that will be detected and not corrected but also for misstatements that may not be detected by the audit. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. At the end of the audit, we will inform you of all individual unrecorded misstatements aggregated by us in connection with our evaluation of our audit test results.

Areas with Higher Assessed Risks of Material Misstatements

Risk of material misstatement is the risk that the financial statements have been misstated by a material amount. As part of our audit planning process, we assess the risk of material misstatement on the various audit areas. The risk of material misstatement can be expressed as an equation where:

$$\text{Risk of Material Misstatement (RMM)} = \text{Inherent Risk (I/R)} \times \text{Control Risk (C/R)}$$

Inherent risk in an audit refers to the susceptibility of a misstatement that is due to reasons other than the failure of internal controls. Factors of inherent risk can include things like the complexity of accounting for transactions, the volume of transactions recorded, the extent of judgment involved in accounting for a transaction or audit area, the complexity of calculations, and presence of misstatements or noncompliance in prior audit. The auditor cannot perform procedures to reduce inherent risk.

Conversely, control risk in an audit is the susceptibility of a misstatement due to the failure of an entity's internal controls. The failure in internal control is the result of the design or operation of a control that does not allow management or employees to prevent and/or detect and correct a misstatement timely, in the normal course of performing their assigned functions. The auditor can perform procedures to reduce control risk.

As part of planning the audit we determine if the risk of material misstatement can be appropriately reduced by performing procedures designed to test the operating effectiveness of the entity's internal control structure. If deemed appropriate we will perform tests of controls on areas of the audit that we deem significant such as receipts, disbursements, payroll, utility billing, grant expenditures, and financial statement close. Typically, such testing, if deemed necessary, is done as part of our preliminary fieldwork to allow us sufficient time to adjust our audit plan should the results of such testing identify deficiencies.

Communication of Deficiencies

Generally, we communicate deficiencies identified during the audit at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. When circumstances dictate that immediate

communication is necessary we will discuss the matter orally with the appropriate level of management. We will also communicate such matters formally at the end of the audit in a letter addressed to the City Council. That letter will also communicate any other internal control related matters that are required to be communicated under professional standards.

Nature and Extent of Specialized Skills Needed for the Audit

Our planning process includes the assessment of whether the audit will require any specialized skills in order to obtain reasonable assurance for forming our opinions. This is done through assessing the required skills needed and assigning appropriate staff to meet those needs. A specialist may be needed to provide appropriate documentation for certain financial statement items and disclosures. We have not deemed it necessary to hire a specialist to assist with the audit; however, we may rely on information provided by management's specialist(s) such as an actuary for providing the required information for inclusion in the footnotes related to the entity's pension and other post-employment benefit pension plans, if applicable. If management has hired such a specialist we will require management to make certain representations to us regarding the use of a specialist.

Key Audit Matters (KAMs)

In accordance with AU-C Section 701 key audit matters (KAMs) are defined as "those matters that, in the auditor's professional judgment, were of most significance in the audit of the financial statements for the current period." If engaged to report on KAMs we will take into account various factors for determining what items are considered KAMs, including consideration of areas with higher assessed risk of material misstatement, areas of the financial statements that may rely on significant judgment by management, areas of the financial statements that require significant disclosures, and/or significant events that may have occurred during the current year.

We have not been engaged to report on key audit matters.

Significant Changes in Financial Condition, Environment, or Activities

Throughout the course of the audit, we review known facts about the entity as part of our process for determining the accounting procedures that are appropriate for the circumstances. Significant changes in the financial condition, environment, or activities of the entity may result in a higher assessed risk of material misstatement. As we are made aware of these changes we adapt our audit procedures to address any added risk. As part of our final audit procedures, we review our initial risk assessments, preliminary materiality amounts, and other analytical procedures to determine if additional procedures are deemed necessary in order for us to provide an opinion on the financial statements.

Significant Risks

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls is always presumed a significant risk in accordance with Generally Accepted Auditing Standards.
- Revenue recognition is always presumed to be a significant risk in accordance with Generally Accepted Auditing Standards.

- Fraud risks (discussed in the next section of this letter), including suspected fraud.
- Overall financial statement risk related to turnover of key personnel, if applicable.
- Changes in entity operations for implementation of the Fixed Assets module of its accounting software (BS&A), if applicable.
- Implementation of new GASB Standards, if applicable
- Related to federal awards:
 - Recording and reporting of federal expenditures; especially funds received through new federal sources.
 - Single audit determination. For purposes of the Single Audit all sources of federal funding including non-monetary federal awards, federal loan programs, and amounts received by pass-through entities must be evaluated to determine if a Single Audit is required under the Uniform Guidance.
 - Schedule of expenditures of federal awards (SEFA), if applicable.
- Related to the City's defined benefit pension plans:
 - Financial statement amounts and disclosures in accordance with GASB 67 for the City's Act 345 (Police) Pension Plan.
 - Financial statement amounts and disclosures in accordance with GASB 68 for the City's Municipal Employees' Retirement System (MERS) Pension Plan.
- Financial statement disclosures and amounts related to debt transactions such as amortization of premiums and/or discounts as well as reporting of gains and/or losses on debt refundings required to be disclosed in accordance with GASB Statement No. 7 and/or GASB Statement No. 23.
- Changes in financial statement presentations:
 - Changes in funds presented as major for financial statement purposes, if applicable.
 - New funds in the current fiscal year, if applicable.

Consideration of Fraud in a Financial Statement Audit

Auditing Standards Board's AU Section 316, *Consideration of Fraud in a Financial Statement Audit*, defines fraud as "an intentional act that results in a material misstatement in the financial statements that are the subject of an audit." Two types of misstatements are considered relevant to the audit:

- 1) *Misstatements arising from fraudulent financial reporting* are intentional misstatements or omissions of amounts or disclosures in financial statements designed to deceive financial statement users where the effect causes the financial statements not to be presented, in all material respects in conformity with generally accepted accounting principles (GAAP).
- 2) *Misstatements arising from misappropriation of assets* (sometimes referred to as theft or defalcation) involve the theft of an entity's assets where the effect of the theft causes the financial statements, in all material respects in conformity with GAAP.

It is important that you understand the three conditions that are generally present when fraud occurs: (1) incentive/pressure, (2) opportunity, and (3) rationalization. Management is responsible to design and implement controls to prevent, deter, and detect fraud. Management and the governing board are also responsible for helping set a tone-at-the-top that promotes honesty and high ethical standards. When management and the governing board fulfill their responsibilities the opportunity to commit fraud is significantly reduced. However, management has a unique ability to perpetrate fraud due to management's knowledge of the internal control structure and the ability to circumvent those controls. For that reason, it is essential that the City Council be cognizant of the potential for fraud.

As part of our audit procedures AU Section 316 requires us to evaluate the risk of material misstatement due to fraud and to make certain inquiries about fraud:

- Your knowledge of any actual fraud or suspicions of fraud affecting the entity.
- Whether you are aware of any allegation of fraud or suspected fraud affecting the entity.
- Your understanding of the risks of fraud in the entity, including any areas in which you feel are at greater risk or transactions that questionable in nature.
- Your understanding on the programs and controls that have been implemented by management and the governing board to mitigate specific fraud risks the entity has identified, or that otherwise help or prevent, deter and detect fraud, and how management and the governing board monitors those programs and controls.
- How you communicate to each other, management, and employees the importance of ethical behavior and business practices.
- How you monitor multiple locations or business segments and whether any of them possess a higher degree of fraud risk, if applicable.
- Your overall knowledge of your organization's compliance with the applicable laws and regulations.

AU Section 316 requires us to maintain appropriate documentation regarding our inquiries related to these matters. This can be done through either a personal meeting (via in-person, phone, Zoom or equivalent) or through written communication.

Closing

Generally speaking, the intent of this letter is to assist you in understanding your role in governance for preventing, deterring, and detecting fraud within the entity. We ask that you provide a copy of this letter to others on the governing body and that you confirm to us your understanding of the information provided in this by signing and returning a copy to us. In your response we ask that you disclose to us your knowledge of any fraud or suspected fraud within the entity so that we can tailor our audit to be responsive to those concerns, if any.

We expect to begin our audit on approximately April 28, 2024 and issue our report on approximately June 30, 2024. Michael A. Grentz, CPA is the engagement partner on the audit and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to serve the City of Ishpeming, Michigan. If at any point of the audit you or any member of the governing body desire to communicate with us personally, please feel free to call our office at (906) 225-1166 and we would be happy to respond to any questions or comments you have or to coordinate a mutually acceptable time to meet in person or via teleconference.

This communication is intended solely for the information and use of the City Council, management, and others within the City of Ishpeming, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

ANDERSON, TACKMAN & COMPANY, PLC
Certified Public Accountants

Kathryn Pelton

Kathryn Pelton
Senior Accountant

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

City Council, Mayor

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ORDINANCE NO. 5-1400

RECREATIONAL VEHICLES, TRAILERS AND CAMPERS

THE CITY OF ISHPEMING ORDAINS:

Section 5-1401 Purpose:

The purpose of this parking and storage ordinance is to provide regulation for the parking and storage of recreational vehicles, camper enclosures, utility trailers, snowmobiles, boats and other watercraft on a lot used for single- or two-family residential uses. These regulations are intended to promote the public health, safety and welfare by reducing traffic hazards; maintaining unobstructed access to public sidewalks, thoroughfares and rights-of-way; maintaining sanitation standards; and by preserving the residential character of the neighborhoods of the community.

Section 5-1402 Definitions

The following words and phrases shall have the following meanings:

1. Camper enclosure. Any structure or enclosure designed for mounting on a pickup truck or truck chassis to provide temporary sleeping or living quarters for recreational, camping or travel use, including but not limited to a slide in camper or camper cap.
2. Recreational vehicle. A vehicular unit which provides either temporary living quarters or transportation of recreational, camping or travel apparatus such as campers. The recreational vehicle may have its own motive power or may be designed to be drawn by a motor vehicle. The term recreational vehicle shall include but is not limited to a motor home, a travel trailer, a truck camper, a folding camper trailer, a fifth wheel.
3. Recreational unit. Any recreational vehicle, camper enclosure, utility trailer, snowmobile, boat or other watercraft.
4. Snowmobile. A motor driven vehicle designed for travel primarily on snow or ice, which usually utilizes sled type runners or skis, an endless belt tread, or any combination of these.
5. Utility trailer. A vehicle without motive power, designed to be drawn by a motor vehicle, used for carrying materials, debris or property including but not limited to a boat or other watercraft, motorcycle, snowmobile, off-road vehicle or other equipment for hauling, recreational, camping or travel use.
6. Watercraft. Any vessel for traveling in or on water, whether the unit is unpowered or powered including those units powered by oars, paddles, sail or motor and rafts both rigid and inflatable.

Section 5-1403 Parking and storage in enclosed building

Recreational units may be parked and/or stored in an enclosed building such as a shed, barn or garage.

Section 5-1404 Parking and storage on private property:

Recreational units may be parked or stored upon private property to include the side yard, rear yard and driveway no less than ten feet from the property line. The recreational units must be operable and registered (if required by law). At no time shall any unmounted camper enclosure or any boat not mounted on a boat trailer be

parked upon private property, to include the front yard, side yard, rear yard and driveway.

Section 5-1405 Blocking sidewalk prohibited:

At no time shall any recreational unit which is parked or stored on the driveway, as provided in section 5-1404, block the sidewalk or otherwise interfere with pedestrian travel on the sidewalk.

Section 5-1406 Parking or storage on public property:

No person shall park or store any recreational unit upon any City sidewalk, right-of-way, alley owned by the City.

A recreational unit may be parked on a public street in front of the residence (at least 20 feet from an intersection) however, at no time shall any unmounted camper enclosure or any boat not mounted on a boat trailer be parked or stored on a public street.

Parking a recreational unit on a public street is prohibited from November 1st through April 30th.

Section 5-1407 Connection to utilities and Housing:

At no time shall a recreational vehicle or camper enclosure be used for living or housing keeping purposes, nor shall it be connected to water, gas, electrical or sanitary sewer facilities, except for the purpose of heating, cooling or battery charging preparatory for departure, or for general vehicle maintenance purposes.

At no time, shall any recreational unit parked or stored on private property interfere with any City sidewalk, right-of-way, or alley owned by the City and/or utility companies.

Section 5-1408: No landowner shall permit any recreational unit to be parked, kept or maintained on any parcel of land in the City and used for the storage of junk, trash, garbage, refuse, wood, furniture, appliances, clothing, metal, synthetic materials, building materials, goods, wares, books, records, papers or any other personal property of any kind.

Section 5-1409: The violation of this ordinance is hereby declared to be a public nuisance

Section 5-1410: Any landowner or owner of a recreational unit who shall allow the recreational unit to be parked, stored, used, kept or maintained in violation of the terms of this ordinance responsible for a municipal civil infraction and shall be subject to the payment of a civil fine as set forth in the City's Fee Schedule. In addition to any other remedy for a violation of this ordinance, the City may seek to enjoin the violation as a public nuisance, and may charge the landowner and/or the recreational unit owner for the costs of abatement.

Adopted:



CITY OF ISHPERING, MICHIGAN

100 East Division Street • Ishpeming, Michigan 49849 • 906-485-1091

March 20, 2024

To: Ishpeming City Council

Re: March 04, 2024 Planning Commission Public Hearings: RZ 2024-01 and ZTA 2024-01

RZ 2024-01

This was an error correction rezoning from the 1984 Zoning Map. It involved a strip of land East of South Fourth Street and running East crossing Jasper Street and ending at Division Street. It was zoned Industrial and has some homes in it. Houses are not permitted in the Industrial District. The Planning Commission recommended to the City Council that it be rezoned to the adjacent GR (General Residential) zoning district to correct the problem and promote future development.

ZTA 2024-01

This amendment assists Partridge Creek Farms (PCF) by amending the Zoning Ordinance to allow Personal, Demonstration and Community gardens of 3 sizes in the SR, GR, MR, NC, GC, CBD and I Zoning Districts as Permitted or Conditional Uses. These revisions will promote gardens as established privately and by PCF in the City and especially on their leased site East of Jasperlite Apartments.

The Planning Commission conducted Public Hearings on each request and recommended to the City Council that each be approved as presented.

Alan K. Pierce, Zoning Administrator



*The City of Ishpeming is an equal opportunity provider/employer.
Auxiliary aids and service are available upon request to individuals with disabilities.*

HOME OF THE U.S. SKI AND SNOWBOARD HALL OF FAME

City of Ishpeming
100 E. Division St.
Ishpeming, MI 49849

Application for Zoning District / Zoning Text Revision

DATE: 2-19-2024

PERMIT NUMBER: RZ 2024-01

APPLICANT: CITY OF ISHPERING

NATURE OF OWNERSHIP: MUNICIPAL

MAILING ADDRESS: 100 E. DIVISION ST

E-MAIL: ZONING@ISHPERINGCITY.ORG

PHONE: 485-1091 XT. 206

PIN NO. 52-51- 561-005-00 561-008-10
561-004-00 710-002-00
561-006-00 350-001-00

ZONING DISTRICT: (CURRENT) INDUSTRIAL (PROPOSED) GENERAL RESIDENTIAL

LEGAL DESCRIPTION OF THE PROPOSED REZONED PARCEL S:

(RZ 2024-01) (1) A PARCEL DESCRIBED AS: LOTS 4, 5 & 6 OF THE ASSESSOR'S PLAT OF THE NEBRASKA LOCATION AND THAT PART OF THE ABANDONED VARIABLE WIDTH L.S. & I. RAILROAD R.O.W. THAT LIES EAST OF FOURTH ST. IN CLEVELAND IRON CO'S. ADDITION TO ISHPERING AND SOUTH OF LOTS 5, 6 & 8 OF SAID ASSESSOR'S PLAT AND WEST OF JASPER STREET AS RECORDED IN THE PLAT OF THE HARD ORE ADDITION; ALSO LOT 31 OF THE PLAT OF THE HARD ORE ADDITION AND THAT PART OF THE ABANDONED RAILROAD GRADES LYING NW'LY OF LOTS 32, 33, AND 48 OF SAID PLAT AND LYING NE'LY OF JASPER STREET AND SOUTH OF THE ROW OF DIVISION ST. AS WELL AS

(ZTA 2024-01) (2) ADDITION TO THE ZONING ORDINANCE OF DEFINITIONS OF COMMUNITY, DEMONSTRATION, AND PERSONAL GARDENS AND THEIR SELECTIVE PLACEMENT IN THE SR (SINGLE RESIDENTIAL), GR (GENERAL RESIDENTIAL), MR (MULTIPLE RESIDENTIAL), NC (NEIGHBORHOOD COMMERCIAL), GC (GENERAL COMMERCIAL), CBD (CENTRAL BUSINESS DISTRICT) AND I (INDUSTRIAL) ZONING DISTRICTS AS PERMITTED OR CONDITIONAL USES AS PROPOSED.

APPLICANT'S REASON FOR REZONING / TEXT CHANGE:

① ERROR CORRECTION

② ADDITION TO THE ORDINANCE OF GARDENS

Signature of Applicant: [Signature]

ZONING PLAN EXAMINER'S NOTES:

COMPLIANCE WITH ADOPTED MASTER PLAN AND FUTURE LAND USE MAP:

Goal 8.2:

Improve the health of Ishpeming's residents through increased access, affordability, and consumption of local foods.

- Objective 8.2.1: Support community food champions such as Partridge Creek Farm in their Farm-to-School, intergenerational farm, and future initiatives aimed at bringing local food knowledge closer to the consumer.

Goal 11.1:

Maintain the balance between residential and commercial uses by following the updated zoning plan.

- Objective 11.1.1: Discourage areas of incompatible uses in order to preserve the integrity, character, and safety of Ishpeming.
- Objective 11.3.2: Develop more green spaces within the City to offset development, i.e. gardens in unused lots; trees along the streets, etc.

Goal 11.3:

Enhance the City through redevelopment or rehabilitation of vacant and underutilized properties, while preserving and protecting natural and built amenities.

Zoning Administrator: [Signature]

Dated 01-05-2024

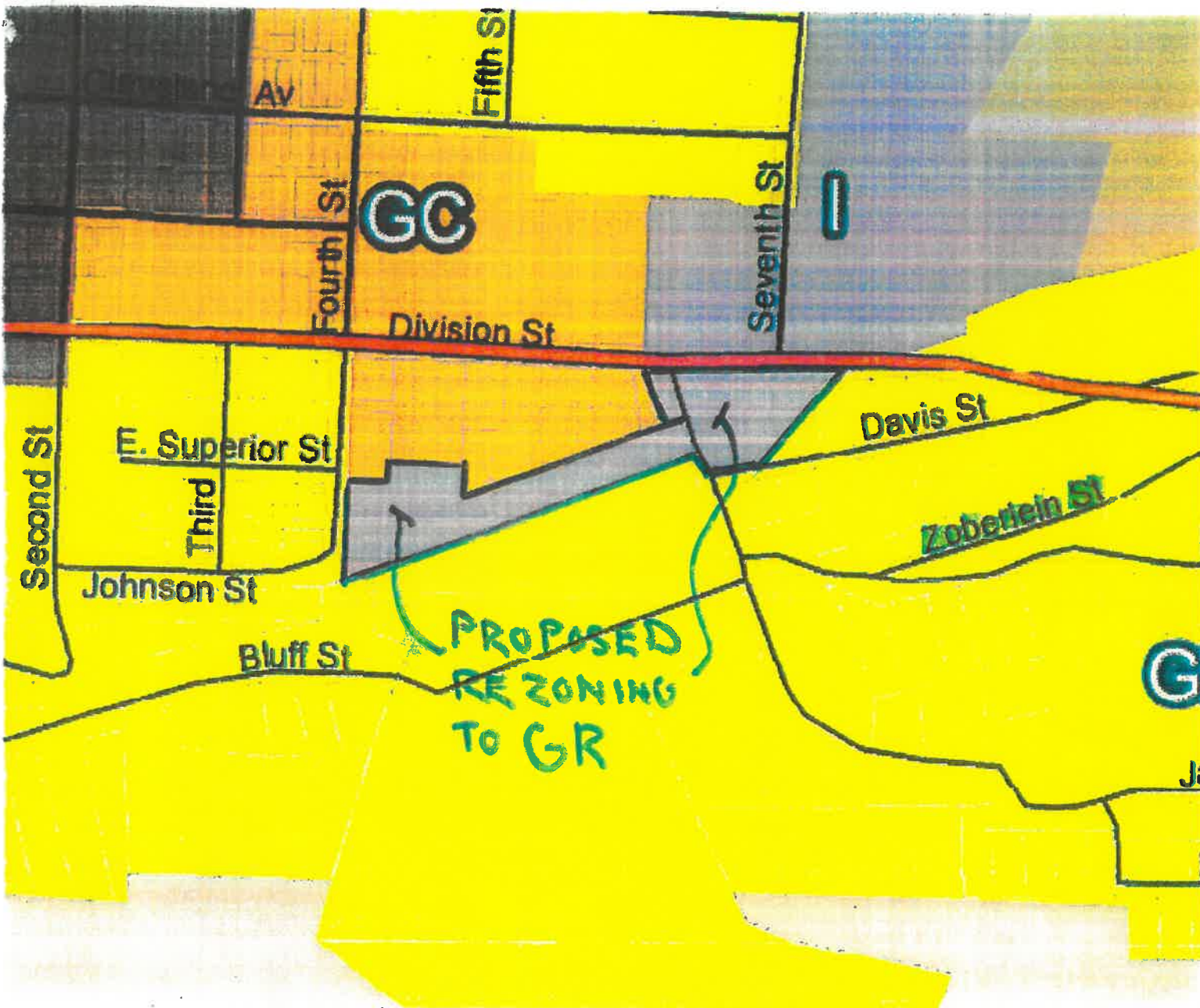
Alan K. Pierce

Permit Fee \$ NONE

[Residential \$ 250 – Commercial \$ 350]

Planning Commission Action: _____

City Council Action: _____



CURRENT ZONING MAP



CITY OF ISHPEMING, MICHIGAN

100 East Division Street • Ishpeming, Michigan 49849 • 906-485-1091

10(P)(fi)

March 20, 2024

To: Ishpeming City Council

Re: March 04, 2024 Planning Commission Public Hearings: RZ 2024-01 and ZTA 2024-01

RZ 2024-01

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ZTA 2024-01

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The Planning Commission conducted Public Hearings on each request and recommended to the City Council that each be approved as presented.

Alan K. Pierce, Zoning Administrator



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HOME OF THE U.S. SKI AND SNOWBOARD HALL OF FAME

City of Ishpeming
100 E. Division St.
Ishpeming, MI 49849

Application for Zoning District / Zoning Text Revision

DATE: 2-14-2024 PERMIT NUMBER: ZTA 2024-01
APPLICANT: CITY OF ISHPEMING NATURE OF OWNERSHIP: N.A.
MAILING ADDRESS: 100 E. DIVISION ST E-MAIL: ZONING@ISHPEMING.MI.GOV
PHONE: 906 455-1091 EXT 206 PIN NO. 52-51- NA
ZONING DISTRICT: (CURRENT) NA (PROPOSED) NA
LEGAL DESCRIPTION OF THE PROPOSED REZONED PARCEL: NA

(ZTA 2024-01) (2) ADDITION TO THE ZONING ORDINANCE OF DEFINITIONS OF COMMUNITY, DEMONSTRATION, AND PERSONAL GARDENS AND THEIR SELECTIVE PLACEMENT IN THE SR (SINGLE RESIDENTIAL), GR (GENERAL RESIDENTIAL), MR (MULTIPLE RESIDENTIAL), NC (NEIGHBORHOOD COMMERCIAL), GC (GENERAL COMMERCIAL), CBD (CENTRAL BUSINESS DISTRICT) AND I (INDUSTRIAL) ZONING DISTRICTS AS PERMITTED OR CONDITIONAL USES AS PROPOSED.

If existing structures are on the parcel, attach a Sketch showing the location of all structures with dimensions of structures, dimensions to lot lines, and distance between buildings.

PROPOSED TEXT REVISION (ATTACH) PARTS OF 11 PAGES OF TEXT

APPLICANT'S REASON FOR ~~REZONING~~ TEXT CHANGE: ADDITIONS TO ZONING TEXT FOR DEFINITIONS (3) AND PERMITTED & CONDITIONAL USES FOR 7 ZONING DISTRICTS. SR, GR, MR: 3 ADDITIONS TO PERMITTED USES; NC - 1 ADDN TO PERMITTED USES; GC - 1 ADDN TO PERMITTED & COND. USE; CBD - 1 ADDN TO PERMITTED USE; INDUSTRIAL 1 ADDN. TO PERMITTED & COND. USE

Signature of Applicant: _____

ZONING PLAN EXAMINER'S NOTES:

COMPLIANCE WITH ADOPTED MASTER PLAN AND FUTURE LAND USE MAP: UPDATING THE ZONING ORDINANCE TO ADDRESS UPCOMING ISSUES IS A REQUIRED ACTION

Goal 11.2:

Establish new zoning districts for Agriculture, Educational Campus, and Corridor Commercial.

Objective 11.2.1: Amend the Zoning Ordinance to establish new districts and regulations within those districts and provide for in the Schedule of Regulations.

Zoning Administrator: Alan K. Pierce

Permit Fee \$ NONE

Dated 01-05-2024

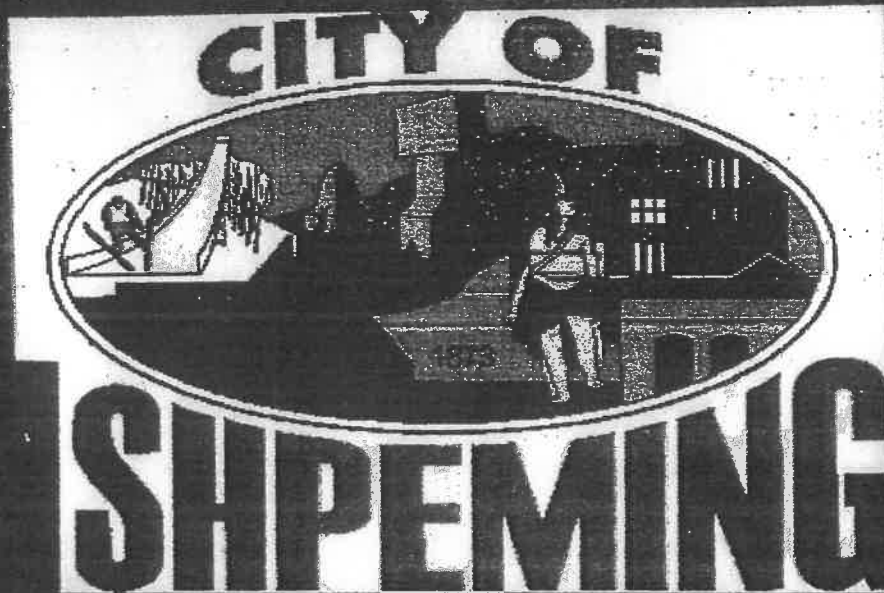
Alan K. Pierce

[Residential \$ 250 - Commercial \$ 350]

Planning Commission Action: _____ City Council Action: _____

ZTA 2024-01

2019



CITY OF ISHPEMING
ZONING ORDINANCE
#8-100

**PROPOSED GARDENING REVISIONS
TO THE ZONING ORDINANCE**

RECOMMENDED: CITY OF ISHPEMING PLANNING COMMISSION ON 3/4/19

ADOPTED: ISHPEMING CITY COUNCIL ON 4/2/19

EFFECTIVE DATE: 4/24/2019 AMENDED: 12/7/2022; 10/18/2023

2/27/2024

for those uses not enclosed within a building, the area used for the sale of merchandise, display of merchandise, and/or area used to serve patrons or clients shall be measured to determine necessary parking spaces.

Foster Family Home (private home): A private residence (dwelling) in which the licensee or registrant permanently resides as a member of the household, which residency is not contingent upon caring for children or employment by a licensed or approved child placing agency. Private home includes a full-time foster family home, a full-time foster family group home, or a family day care home, as follows:

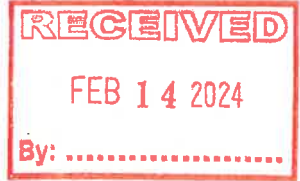
- a. "Foster family home" is a private home (dwelling) in which one (1) but not more than four (4) minor children, who are not related to an adult member of the household by blood, marriage, or who are not placed in the household pursuant to the adoption code (MCL 710.21-710.70) are given care and supervision for 24 hours a day, for 4 or more days a week, for 2 or more consecutive weeks, unattended by a parent or legal guardian.
- b. "Foster family group home" means a private home in which more than four (4) but fewer than seven (7) minor children, who are not related to an adult member of the household by blood, marriage, or who are not related to an adult member of the household by blood, marriage, or who are not placed in the household pursuant to the adoption code (MCL 710.21-710.70) are provided care for 24 hours a day, for 4 or more days a week, for 2 or more consecutive weeks, unattended by a parent or legal guardian.

Frontage: The total continuous length of the front lot line.

Frontage Road or Front Service Drive: A local street/road or private road typically located in front of principal buildings and parallel to an arterial for service to abutting properties for the purpose of controlling access to the arterial.

Garage: A detached accessory building or portion of the main building used for parking or storage of not more than three (3) automobiles in connection with the permitted use of the main building.

Grade Level: A reference plane representing the average or finished ground level adjoining the building at all exterior walls.



Garden, Community: A collective activity by a group of people conducted on parcels of more than 56,644 square feet (1.3 acres) in size to grow plants for personal or institutional use, but not for commercial production, which may include garden maintenance facilities (potting work area, greenhouse, hoophouse, etc.), sanitary facilities and educational buildings which comply with required setbacks, height and other pertinent zoning district regulations.

Garden, Demonstration: An individual or collective activity by a group of people, using a parcel of up to 56,644 square feet (1.3 acres) in size to grow plants for personal or institutional use, but not for commercial production, which may include garden maintenance facilities (potting work area, greenhouse, hoophouse, etc.) which comply with required setbacks, height and other pertinent zoning district regulations.

Garden, Personal: An activity by an individual or household using a parcel of up to 2500 square feet (.6 acre) in size to grow plants for personal use, but not for commercial production, which may include garden maintenance facilities (potting work area, greenhouse, hoophouse, etc.), which comply with required setbacks, height and other pertinent zoning district regulations.

Greenbelt: An open area that may be cultivated and/or maintained in a natural state surrounding development and used as a buffer and/or screen between land uses or to mark the edge of an urban or developed area.

Group (child) Day Care Home: A private home (dwelling) in which more than six (6) but not more than twelve (12) minor children are given care and supervision for periods of less than 24 hours a day unattended by a parent or legal guardian, except children related to an adult member of the family by blood, marriage, or adoption. Group day care home includes a home that gives care to an unrelated minor child for more than four (4) weeks during a calendar year. Group day care homes are licensed by the State of Michigan under Public Act 116 of 1973, as amended.

Home Occupation: An occupation or profession, carried on in a dwelling unit by members of the immediate family residing on the premises, which is clearly incidental or secondary to the principal use of the dwelling. (See Section 25.4, A-3.)

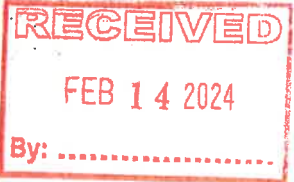
THIS TEXT EMAILED TO YOU

10.0 SECTION 10.0: (SR) SINGLE RESIDENTIAL DISTRICT

10.1 Intent: To establish and preserve quiet neighborhoods of detached single family dwellings with a low to medium density. This district shall be free from other uses except those which are both compatible with and convenient to the residents of the Single Residential District.

10.2 Permitted Principal Uses

- A. Detached single-family dwelling unit. (See Section 19)
- B. Customary accessory detached uses and structures. (See Section 19.1G)
- C. State licensed residential facility as defined at M.C.L.A. §125.3102(t), except adult foster care facilities licensed by a state agency for care and treatment of persons released from or assigned to adult correctional institutions.
- D. Foster facility home (1-4 children) and Foster group homes (5-6 children). (See definitions)
- E. Family day care homes (1-6 children). (See definition)
- F. Garage sales, yard sales, or similar types of sales, provided such sale shall take place for a period not to exceed seven (7) days per sale and no residence shall be permitted more than three (3) such sales per year.
- G. Limited Animal Keeping (See Section 22.13).
- H. Uses similar to the above uses as determined in accordance with Section 8.1.



I. Personal Garden

J. Demonstration Garden

10.3 Requirements for Principal Use: No more than one single-family dwelling unit may be located on a lot.

10.4 Conditional Uses: (Requires Planning Commission approval, (See Section 25.0).

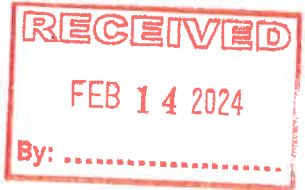
- A. Places of public assembly, education and instruction, including schools, religious institutions, service clubs, community centers, and membership organizations.
- B. Group child care home (7-12 children). (See definition).
- C. Instruction in a craft or fine art within the residence, subject to the conditions outlined in M.C.L.A. §125.3204.
- D. Home occupations.
- E. Recovery house. (See definition)
- F. Small Wind Turbine (See Section 22.11).
- G. Recreational facilities compatible with the intent of this district.
- H. Bed and breakfast establishments (721191)
- I. Customary accessory uses and structures.
- J. Cemetery; Public utility substations (221121), See Section 25.3 D.

11.0 SECTION 11.0: (GR) GENERAL RESIDENTIAL DISTRICT

11.1. Intent: To establish and preserve medium density residential neighborhoods; free from other uses except those which are both compatible with and convenient to the residents of the district.

11.2 Permitted Principal Uses:

- A. Detached single-family dwelling unit. (See Section 19)
- B. Customary accessory detached uses and structures. (See Section 19.1.G)
- C. State licensed residential facility as defined at M.C.L.A. §125.3102(t), except adult foster care facilities licensed by a state agency for care and treatment of persons released from or assigned to adult correctional institutions.
- D. Foster facility home (1-4 children) and Foster group homes (5-6 children). (See definitions)
- E. Family day care homes (1-6 children). (See definition)
- F. Garage sales, yard sales, or similar types of sales, provided such sale shall take place for a period not to exceed seven (7) days per sale and no residence shall be permitted more than three (3) such sales per year.
- G. Limited Animal Keeping (See Section 22.13).
- H. Uses similar to the above uses as determined in accordance with Section 8.1.



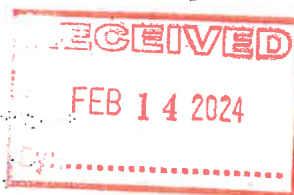
I. **Personal Garden**

J. **Demonstration Garden**

11.3 Requirements for Principal Uses: No more than one main structure which contains one (1) single-family unit or one two (2)-family unit may be located on a lot.

11.4 Conditional Uses: (Requires Planning Commission approval, (See Section 25.0)

- A. Places of public assembly, education and instruction, including schools, religious institutions, service clubs, community centers, libraries and membership organizations; parks and playgrounds.
- B. Group child care home (7-12 children). (See definition)
- C. Instruction in a craft or fine art in a single family residence, subject to the conditions outlined in M.C.L.A. §125.3204.
- D. Home occupations.
- E. Recovery house. (See definition)
- F. Small Wind Turbine (See Section 22.11).
- G. Duplex dwelling unit (2-family unit).
- H. Off-premises parking for residential purposes, serving property within the General Residential District.
- I. Bed and breakfast establishments (721191)
- J. Customary accessory uses and structures.
- K. Public utility substations (221121), See Section 25.3 D.



13.0 SECTION 13.0: (NC) NEIGHBORHOOD COMMERCIAL DISTRICT

13.1 Intent: The Neighborhood Commercial District is intended to encompass businesses which cater to the retail and service needs of the surrounding neighborhood, but which do not require large areas of land. These districts are encouraged to develop in clusters with common parking areas. In NC, Neighborhood Commercial District the parenthetical number (00000) listed by each use is taken from the North American Industry Classification System (NAICS), 2012 published by the U.S. Office of Management and Budget and is intended to provide a general guide of uses intended under each heading. Refer to Appendix "A" for detailed NAICS information.

13.2 Permitted Principal Uses: (See Section 19.0 and also Section 21.0)

- A. Retail business and service establishments catering primarily to the local market, i.e. Convenience Stores (44512), Hobby Toy & Game Stores (45112), Sewing, Needlework & Piece Goods Stores (45113), Florists (45311), Art Dealers (45392), Photographic services (54192), Independent Artists etc. (71151).
- B. Detached Single Family dwelling unit and customary accessory detached uses and structures.
- C. Foster facility home (1-4 children) and Foster group homes (5-6 children). (See definitions.)
- D. Family day care homes (1-6 children). (See definition.)
- E. A State Licensed Residential Facility as defined at M.C.L.A. §125.3102(t), except adult foster care facilities licensed by a state agency for care and treatment of persons released from or assigned to adult correctional institutions.

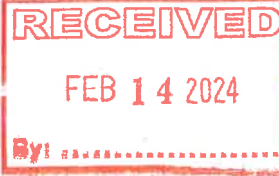
F. Personal Garden

13.3 Requirements for Principal Uses:

- A. No more than one main structure may be located on a lot.
- B. All establishments shall deal directly with retail consumers, retail business and service.
- C. All goods produced on a premises shall be sold on the premises where produced.
- D. All business, servicing, storage, or processing except for off-street parking or loading shall be conducted within a completely enclosed building.

13.4 Conditional Uses: (See Section 25.0)

- A. Duplex dwelling unit (2 family).
- B. Home occupations.
- C. Gasoline stations (4471) and Gasoline Stations with Convenience Store (44711).
- D. Child day care services (62441) (See definition Child Care Center).
- E. Bed and breakfast establishments (721191).



14.0 SECTION 14.0: (GC) GENERAL COMMERCIAL DISTRICT

14.1 Intent: To establish and preserve a general commercial business district containing uses which include the retail sale or combination retail/wholesale of commodities catering to the local community and/or the need of highway tourist traffic. In GC, General Commercial District the parenthetical number (00000) listed by each use is taken from the North American Industry Classification System (NAICS), 2012 published by the U.S. Office of Management and Budget and is intended to provide a general guide of uses intended under each heading. Refer to Appendix "A" for detailed NAICS information.

14.2 Permitted Principal Uses: (See Section 19.0 and also Section 21.0). Wholesale trade (42), General commercial retail trade (44-45) as itemized below and personal care service establishments (8121).

- A. All wholesale trade establishments (42) except (423930).
- B. Motor vehicle and parts dealers (441), Furniture and home furnishings (442), Electronics and appliance (443), Building material and garden equipment/supplies (444), Food and beverage stores (445), Health and personal care (446), Clothing and clothing accessories (448).
- C. Sporting goods, hobby, musical instrument and book stores (451), General merchandise (452), Miscellaneous store retailers (453), Nonstore retailers (454) except Fuel dealers.
- D. Package delivery service retail stores (couriers: UPS, FedEx, etc.) (492110) that serve persons living in adjacent residential areas.
- E. Other information services (5191), Depository credit intermediation (5221), i.e. Commercial Banks, Savings Institutions, and Credit Unions.
- F. Professional, Scientific, and Technical Services (541).
- G. Ambulatory Health Care Services (621).
- H. Independent artists, writers and performers (71151).
- I. Health spas, fitness and recreational sports centers (71394) without overnight accommodations, Bowling centers (71395).
- J. Motels and hotels (72111), Restaurants and other eating places (7225).
- K. Repair and Maintenance (811) except Commercial and Industrial Machinery and Equipment (8113), Personal care services (8121).
- L. Civic and Social Organizations (8134).
- M. Governmental offices (9211, 9221 except 922140 & 922150; and 92216, 9231, 9241, 9251, 9261).

N.

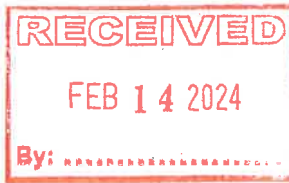
Demonstration Garden

14.3 Conditional Uses: (Requires Planning Commission approval, See Section 25.0)

- A. Owner or rental residential units.
- B. Public utility substations (221121), See Section 25.3 D.
- C. Gas (vehicle service) stations (447).
- D. Libraries and archives (51912), Mini-warehouses and Self-storage Units (53113), General medical and surgical hospitals (6221), Child day care services (62441) (See definition Child Care Center).
- E. Drinking Places (Alcoholic Beverages) i.e. pubs, taverns, bars, including brew pubs (72241).
- F. Commercial and Industrial machinery and equipment repair and maintenance (81131) and religious institutions (8131).
- G. Marijuana retailer/Marijuana provisioning center. See Section 25.5

H.

Community Garden



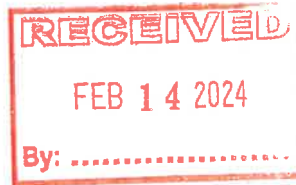
City of Ishpeming Zoning Ordinance

15.0 SECTION 15.0: (CBD) CENTRAL BUSINESS DISTRICT

15.1 Intent: To establish and provide flexible regulations that apply to businesses serving a local or regional market and located in the core area of the City, where intensive commercial development occurs. A pedestrian orientation and a pedestrian connectedness will be encouraged. In the CBD, Central Business District the parenthetical number (00000) listed by each use is taken from the North American Industrial Classification System (NAICS), 2012 published by the U.S. Office of Management and Budget and is intended to provide a general guide of uses intended under each heading. Refer to Appendix "A" for detailed NAICS information.

15.2 Permitted Principal Uses: (See Section 19.0 and also Section 21.0)

- A. Retail, office and service functions conducted within completely enclosed buildings.
- B. Owner or Rental residentially occupied units located above the first floor.
- C. Motor vehicle and parts dealers (441), Furniture and home furnishings (442), Electronics and appliance (443), Building material and garden equipment/supplies (444), Food and beverage stores (445), Health and personal care (446), Clothing and clothing accessories (448).
- D. Sporting goods, hobby, musical instrument and book stores (451), General merchandise (452), Miscellaneous store retailers (453), Vending Machine Operators (454210).
- E. Post office (49111) which among other things provides for direct customer services, not including rural route distribution centers or regional collection, sorting, and distribution.
- F. Other information services (5191), Depository credit intermediation (5221), i.e. Commercial Banks, Savings Institutions, Credit Unions.
- G. Professional, Scientific, and Technical Services (541).
- H. Educational services (611), including (61151) provided no vehicles or heavy machinery are used on site, except 6111, 6112, & 6113.
- I. Ambulatory Health Care Services (621), Social Assistance (624).
- J. Performing Arts Companies (7111), Independent artists, writers and performers (71151) Museums, Historical Sites (712).
- K. Restaurants and Other Eating Places (7225).
Outside seating, assembly, and activity areas for restaurants and other eating places may be permitted by the Zoning Administrator. Such outside areas shall be designed as part of the building mass to which they are accessory in the sense that they shall be enclosed by masonry walls and/or decorative fencing elements extended from the main building, or shall otherwise be physically delineated and limited in a manner acceptable to the Zoning Administrator; subject further to the following conditions:
 - 1. Setbacks for such outside areas shall be not less than those required for conventional buildings within the district.
 - 2. Outside areas provide for adequate emergency egress by patrons, and shall not occupy required sidewalk areas nor impair emergency vehicle access.
- L. Personal Care Services (8121).
- M. Civic and Social Organizations (813410), including community service clubs, fraternal organizations, and lodge halls.
- N. Governmental offices (9211, 9221, except 922140, 922150, 92216, 9231, 9241, 9251, 9261).
- O. Outdoor entertainment and community events.
- P. Temporary outdoor sales and display of merchandise in conjunction with City of Ishpeming approved events.



City of Ishpeming Zoning Ordinance

15.3 Parking for Principal Uses:

- A. On-street and off-street parking for Principal Uses is available in this zoning district. Accordingly, parking requirements for Principal Uses in this district are eliminated with the exception of Owner or Rental: residentially occupied units which must have One (1) off-street parking space per unit. Conditional Uses, except for establishments selling alcoholic beverages for consumption on the premises, must meet parking requirements.

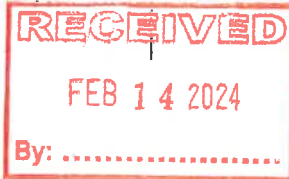
15.4 Conditional Uses: (Requires Planning Commission approval, see Section 25.0)

- A. Used automobile and truck sales (441120), Taxi and Limousine service (4853).
B. Veterinary services (54194).
C. Community housing services with overnight accommodations (62422) including temporary shelters (624221), Child day care services (62441) (See definition Child Day Care Center).
D. Fitness and Recreational Sports Centers (71394), and Hotels and motels (72111).
E. Drinking Places (Alcoholic Beverages) i.e. pubs, taverns, bars, including brew pubs (72241).
F. Religious institutions (8131)
G. Public utility substations (221121), See Section 25.3 D.
H. Marijuana retailer/Marijuana provisioning center. See Section 25.5
I. Owner or rental residentially occupied units located on the First Floor which must have One (1) Off Street Parking Space Per Unit.

15.5 Facade Standards for New Construction or Redevelopment

Background: Because the CBD is a unique historic place with great intrinsic value and many one-of-a-kind historic buildings, it is important that new buildings or redevelopment of existing buildings be done in a manner that is consistent with the best character of the CBD. In addition to existing adopted commercial building codes, to preserve the unique character of the downtown and to prevent devaluation of the existing stock of historical buildings, the City of Ishpeming establishes the following requirements for new buildings or redeveloped existing buildings:

- A. Exterior finishes will be constructed to provide an appearance similar to existing historical buildings. Specifically, exterior finishes will be constructed in high quality building materials such as stone, brick, natural wood, and synthetic products that closely resemble these materials but are lower in maintenance cost and have longer durability. The use of composite-wood siding must be approved by a Conditional Use Public Hearing (Requires Planning Commission approval, see Section 25.0). Sheet-metal siding, or ordinary vinyl siding is expressly prohibited.
- B. Windows should be modernized with high energy efficiency thermal pane windows, but these windows shall be made in a manner that closely matches the original architectural design of existing buildings. For example, a four-pane window should be replaced with a four-pane window. If the window has an arched glass pane, the replacement window should also maintain that design, or at a minimum, the window pane may be squared within the arched silhouette of the window frame.
- C. Side lot-line-to-lot-line construction is required between existing buildings. There should be no new spaces (gaps) between adjacent buildings. Construction techniques must be used to avoid gaps between buildings which become harborage for weeds, trash, pests, and misconduct.



16.0 SECTION 16.0: (I) INDUSTRIAL DISTRICT

16.1 Intent: To establish and preserve a zone for industrial and related uses to serve the general industrial needs of the community provided that the industry will be isolated from other types of land uses and will not cause undesirable emissions and/or offensive odors. In the (I) Industrial District the parenthetical number (00000) listed by each use is taken from the North American Industry Classification System (NAICS) 2012 published by the U.S. Office of Management and Budget and is intended to provide a general guide of uses intended under each heading. Refer to Appendix "A" for detailed NAICS information.

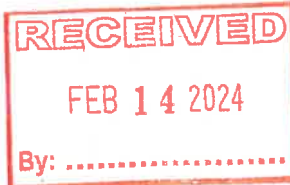
16.2 Permitted Principal Uses (Includes similar unspecified uses (See Section 8.1): (See Section 19.0))

- A. Logging (113310) and Specialized Freight Trucking (484220), Municipal uses such as water treatment plants (22131) and reservoirs, sewage treatment plants (22132), and all other municipal buildings and uses, including outdoor storage. Regulated Utility (Electric, Gas, Telecommunication, etc.) support facilities, including outdoor storage.
- B. Construction of Buildings (236), Heavy and Civil Engineering Construction (237) and Specialty Trade Contractors (238), including storage facilities for vehicles, equipment, building materials, sand, gravel, stone, and lumber provided such items are enclosed within a building or within an obscuring wall or fence on those sides abutting all residential districts, and on any yard abutting a public thoroughfare.
- C. Breweries (31212), wineries (31213) and distilleries (31214).
- D. Wood Product Manufacturing (321), Printing and related support activities (323) and publishing industries (511) including newspaper, periodical, book, database and directory, and other publishing.
- E. Cement and Concrete Product Manufacturing (3273) and Machine Shops (3327).
- F. Rail transportation (482) including railroad transfer and storage tracks; and freight terminals.
- G. Trucking facilities (484), Courier's service with office, package handling facilities, truck and other vehicle docks and receiving and shipping facilities (e.g. UPS, FedEx, etc.) (492110).
- H. Interurban and Rural Bus Transportation and maintenance facilities (4852), School and Employee Bus Transportation and maintenance facilities (4854), Charter Bus Industry Facilities (4855).
- I. Warehousing and Storage (493) and Lessors of Mini-warehouses and Self-storage Units (531130).
- J. Accounting, Tax Preparation, Bookkeeping, and Payroll Services (5412), any use charged with the principal function of basic research, design, and pilot or experimental product development when conducted within a completely enclosed building, i.e. Scientific research and development services (5417) and test laboratories (541380).
- K. Veterinary services (54194) and Pet care [except veterinary services] (81291).
- L. Offices of other Health Practitioners (6213).
- M. Auto repair and maintenance (8111).
- N. Accessory buildings and uses customarily incidental to any of the permitted uses listed in this section.

Demonstration Garden

16.3 Requirements for Principal Uses:

- A. Uses other than for storage within this district shall be conducted within a completely enclosed building.
- B. Exterior storage in the (I) Industrial District must occur inside of a fence, which meets the requirements of the **City of Ishpeming Zoning Ordinance No. 2.4.20**.



16.4 Conditional Uses: (Requires Planning Commission approval, See Section 25.0)

- A. Bulk storage of raw materials.
- B. Industrial uses that are conducted outside of an enclosed facility.
- C. Public utility substations (221122), **See Section 25.3 D.**
- D. Glass and glass product manufacturing (3272), coating, engraving, heat treating, and allied activities (3328), other fabricated metal product manufacturing (3329).
- E. Furniture and related product manufacturing (337).
- F. Communication tower construction (237130) **(see Section 25.4 C.2.a.)**.
- G. Commercial and industrial machinery and equipment rental and leasing (5324).
- H. Solid waste management services including; waste collection facilities (562111), material recovery facilities (562920), and septic tank and related services (562991).
- I. Commercial composting facilities (325311) (562219), provided that the location, design, and operation of such facilities comply with all application conditions and regulations.
- J. Child day care services (62441) (See definition Child Care Center).
- K. Recyclable Material Merchant Wholesalers [Junkyard] (423930) subject to the following:
 - a. All abutting or adjacent property shall be zoned (I) Industrial District, and in no instance shall the junkyard be closer than 400 feet to any residential district (SR, GR, or MR) or closer than 200 feet to any road, street, or public right-of-way.
 - b. The junkyard shall be entirely enclosed within a building or entirely enclosed within an eight-foot high decorative obscuring wall of sufficient strength to serve as a retaining wall.
 - c. The junkyard shall have access only to a paved major thoroughfare of not less than 66 feet of right-of-way width.
 - d. There shall be no outdoor stacking of material above the height of the wall, except that movable equipment used on the site may exceed the wall height.
- L. Religious Institutions (8131).
- M. Power and Communication Line and Related Structures Construction (237130) [Utility grid wind energy system] **See Section 25.**
- N. Sexually Oriented Business (SOBS) **[See Definitions Section 3.0 and Conditional Use Permit Section 25.4 C.2.b].**

Community Garden

16.5 Requirements for Conditional Uses:

- A. Exterior storage in the (I) (Industrial District) must occur inside of a fence, which meets the requirements of the **City of Ishpeming Fence Ordinance No. 8-600.**



10(g)

April 1, 2024

Mr. Craig Cugini, Manager
City of Ishpeming
100 East Division St
Ishpeming, Michigan 49849-2084

RE: City of Ishpeming – Water Supply System Revenue Bonds – (DWSRF #7708-01)

Dear Craig:

pfm

555 Briarwood Circle
Suite 333
Ann Arbor, MI 48108
734.994.9700

pfm.com

The following is PFM Financial Advisors LLC ("PFMFA") engagement letter to provide Financial Advisory Services to the City in connection with the above referenced Bonds. A general summary of the services PFMFA will provide for the pending **DWSRF financing** in the *financial advisory capacity* for each series of bonds is as follows and any material changes in or additions to the scope of services described below shall be promptly reflected in writing:

Develop and Monitor Financing Schedule

- Coordinate a plan for timely completion of the financing

Analyze Debt Structure Alternatives

- Design a structure which maximizes market interest and future financing flexibility while being consistent with the State of Michigan requirements under the DWSRF program
- Preparation of the debt repayment cash flow schedules as required by Michigan Department of Environment, Great Lakes, and Energy ("EGLE") and the Michigan Finance Authority ("MFA")

Assistance completing Department of Treasury Applications

- Prepare necessary financial schedules required for filing with the Department of Treasury
- Prepare necessary applications required by the Department of Treasury
- Assist in preparing all of the applications required by EGLE as they relate to the financing portion of the project

Assist the City with the Selection of Working Group Members, if requested

- Coordinate the selection of a team that can effectively complete the financing, if requested

Develop Terms of the Financing

- Assist in helping to ensure credit quality and present terms which are acceptable or required by the MFA
- Assist in helping to maximize City's future flexibility
- Assist the City in determining the preliminary and final bond amounts, and the preliminary and final bond repayment structure



Develop Financing Documents

- Assist the City by reviewing all contractual and business terms from the City's perspective

Assist the City in Developing and Execution of a Credit Strategy which complies with the DWSRF program requirements

- Review the options available to comply with the program's credit requirements and assist with the implementation of the optimal strategy, which could include, among other options, applying for and receiving a credit assessment or credit rating.
- Coordinate the credit assessment or rating process, if applicable
- Formulate and implement long-term credit rating strategy, if applicable

Prepare Final Information

- Prepare final payment schedules and applications

Fees for Services

Our fee for providing *financial advisory services* for each series of bonds will be based on the following fee schedule:

Base fee of \$11,000

- Plus \$3.50 per \$1,000 of bonds to \$5,000,000
- Plus \$1.10 per \$1,000 of bonds over \$5,000,000 up to \$25,000,000
- Plus \$0.90 per \$1,000 of bonds \$25,000,000 and above

DWRF / CWRF Financing Discount:

For issues financed through the State of Michigan Drinking Water Revolving Fund (DWRF) program or the Clean Water Revolving Fund (CWRF) program, PFMFA will apply a **20% discount** to our fee. However, the minimum fee after such discount shall not be less than \$10,000.

For example, our fee on a \$9,800,000 Revenue Bond issued through the DWSRF program would be \$18,130 ($\$11,000 + \$17,500 + \$5,280 = \$33,780 - \$6,756 = \$27,024.00$). The cost of our fee may be funded from the DWSRF loan/bond proceeds.

If the City does not proceed with the financing, no fee would be due to PFMFA, except for travel expenses incurred at the City's request.

The financial advisory fee referenced above does not include preparing a user charge system which may be required by EGLE. Based on the amount of time required to prepare prior user charge systems, we estimate PFM's fee for this service would be between \$3,500 - \$4,500.

Any travel and out-of-pocket expenses for attendance at meetings at the request of the City as well as any other issuance related cost incurred by PFMFA on behalf



of the City will be billed in addition to the above fee. The Municipal Advisory Council assessment of \$450 per bond issue would also be in addition to this fee.

This engagement may be extended to other issuances by mutual agreement between the City and PFM Financial Advisors LLC.

Registered Municipal Advisor

Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Dodd-Frank Act") makes it unlawful for municipal advisors to provide advice regarding municipal financial products or the issuance of municipal securities without being registered with the Municipal Securities Rulemaking Board ("MSRB").

Conflict of Interest

Attached please find a copy of the **DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION** we have prepared for the City.

Termination of Engagement:

This engagement may be terminated by either party with 30 days' notice. If the termination occurs mid-transaction, the City would pay PFMFA a mutually agreeable amount for services rendered on the transaction up to the point of termination.

Should you have any questions or require additional information, please call. Again, thank you for the opportunity to continue to represent you on your financings.

Respectfully submitted,

Kari L. Blanchett
Managing Director

Accepted by:

City of Ishpeming

By: _____

Its: _____

Date: _____



DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER IMPORTANT MUNICIPAL ADVISORY INFORMATION PFM Financial Advisors LLC

I. Introduction

PFM Financial Advisors LLC and PFM Swap Advisors LLC (hereinafter, referred to as “We,” “Us,” or “Our”) are registered municipal advisors with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. In accordance with MSRB rules, this disclosure statement is provided by Us to each client prior to the execution of its advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c) (ii). We employ a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein.

How We Identify and Manage Conflicts of Interest

Code of Ethics. The Code requires that all employees conduct all aspects of Our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee’s independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and Our clients.

Policies and Procedures. We have adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allows Us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to Our analysis of potential conflicts of interest.

Supervisory Structure. We have both a compliance and supervisory structure in place that enables Us to identify and monitor employees’ activities, both on a transaction and Firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client’s interests, the proposed engagement, Our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows Us to evaluate any situations that may be an actual or potential conflict of interest.

Disclosures. We will disclose to clients those situations that We believe would create a material conflict of interest, such as: 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work We perform for such client; 2) any payment made to obtain or retain a municipal advisory engagement with a client; 3) any fee-splitting arrangement with any provider of an investment or services to a client; 4) any conflict that may arise from the type of compensation arrangement We may have with a client; and 5) any other actual or potential situation that We are or become aware of that might constitute a material conflict of interest that could reasonably expect to impair Our ability to provide advice to or on behalf of clients consistent with regulatory requirements. If We identify such situations or circumstances, We will prepare meaningful disclosure that will describe the implications of the situation and how We intend to manage the situation. We will also disclose any legal or disciplinary events that are material to a client’s evaluation or the integrity of Our management or advisory personnel. We will provide this disclosure (or a means to access this information) in writing prior to starting Our proposed



engagement, and will provide such additional information or clarification as the client may request. We will also advise Our clients in writing of any subsequent material conflict of interest that may arise, as well as the related implications, Our plan to manage that situation, and any additional information such client may require.

II. General Conflict of Interest Disclosures

Disclosure of Conflicts Concerning the Firm's Affiliates

Our affiliates offer a wide variety of financial services, and Our clients may be interested in pursuing services separately provided by an affiliate. The affiliate's business with the client could create an incentive for Us to recommend a course of action designed to increase the level of the client's business activities with the affiliate or to recommend against a course of action that would reduce the client's business activities with the affiliate. In either instance, We may be perceived as recommending services for a client that are not in the best interests of Our clients, but rather are in Our interests or the interests of Our affiliates. Accordingly, We mitigate any perceived conflict of interest that may arise in this situation by disclosing it to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances. Further, We receive no compensation from Our affiliates with respect to a client introduction or referral. If a client chooses to work with an affiliate, We require that the client consult and enter into a separate agreement for services, so that the client can make an independent, informed, evaluation of the services offered.

Disclosure of Conflicts Related to the Firm's Compensation

From time to time, We may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since We may appear to have an incentive to recommend to the client a transaction that is larger in size than is necessary. Further, We may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest, if the transaction requires more work than contemplated and We are perceived as recommending a less time consuming alternative contrary to the client's best interest so as not to sustain a loss. Finally, We may contract with clients on an hourly fee bases. If We do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as We would not have a financial incentive to recommend an alternative that would result in fewer hours. We manage and mitigate all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients

We regularly provide financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While Our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of Our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees Our engagement with any other particular client as a conflict, We will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors,



including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes an "Informational Bubble" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the course of work performed; and 4) in the rare event that a conflict cannot be resolved, We will withdraw from the engagement.

Disclosure Related to Legal and Disciplinary Events

As registered municipal advisors with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, Our legal, disciplinary and judicial events are required to be disclosed on Our forms MA and MA-I filed with the SEC, in 'Item 9 Disclosure Information' of form MA, 'Item 6 Disclosure Information' of form MA-I, and if applicable, the corresponding disclosure reporting page(s) ("DRP"). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access PFM Financial Advisors LLC filed forms MA and MA-I on the SEC's Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed, at:

PFM Financial Advisors LLC –

<http://www.sec.gov/cgi-bin/browse-edgar?company=PFM+Financial&owner=exclude&action=getcompany>

III. Specific Conflicts of Interest Disclosures – City of Ishpeming – Water Supply System Revenue Bonds

To Our knowledge, following reasonable inquiry, We make the additional disclosure(s) of actual or potential conflicts of interest cited below in connection with the municipal advisory services currently being contemplated for client.

Conflicts Disclosure Related to Providing Services to Municipal Entity Clients and Obligated Persons on the Same Municipal Transaction

From time to time We may represent a Municipal Entity client and an Obligated Person on the same side of a transaction. This situation may present a potential conflict of interest if Our fiduciary duty to the Municipal Entity and duty of care owed to the Obligated Person represent competing interests. Accordingly, We mitigate this conflict of interest by disclosing it to clients, requiring separately negotiated agreements between Us and each client, and requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives and financial circumstances.

Conflicts Disclosure Related to Providing Services to Clients With Potentially Competing Interest

From time to time We may provide services to clients which may have interests that compete. The Firm will serve as municipal advisor to the Michigan Finance Authority (MFA) on the State Revolving Fund issuance, while a different project manager of the Firm will work with the City, on its issuance of bonds to MFA. Although We do not anticipate that this will create a conflict of interest nor do We believe this will impair our ability to provide services to the City this situation may be perceived as a potential conflict of interest. Accordingly, we will mitigate this conflict by: 1) disclosing the situation to the City; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the City, in light of various factors, after reasonable inquiry, including City needs, objectives and financial circumstances; and 3) maintaining the confidentiality of any non-public information obtained during the course of work performed on behalf of the City.



IV. Municipal Advisory Complaint and Client Education Disclosure

The MSRB protects state and local governments and other municipal entities and the public interest by promoting fair and efficient municipal securities markets. To that end, MSRB rules are designed to govern the professional conduct of brokers, dealers, municipal securities dealers and municipal advisors. Accordingly, if you as municipal advisory customer have a complaint about any of these financial professionals, please contact the MSRB's website at www.msrb.org, and consult the MSRB's Municipal Advisory Client brochure. The MSRB's Municipal Advisory Client brochure describes the protections available to municipal advisory clients under MSRB rules, and describes the process for filing a complaint with the appropriate regulatory authority.

PFM's Financial Advisory services are provided by PFM Financial Advisors LLC. PFM's Swap Advisory services are provided by PFM Swap Advisors LLC. Both entities are registered municipal advisors with the MSRB and SEC under the Dodd Frank Act of 2010.

Date: April 1, 2024



10(h)

FIRE CHIEF'S OFFICE
CITY OF ISHPEMING, MICHIGAN
100 EAST DIVISION STREET
ISHPEMING, MICHIGAN 49849
(906) 486-4426
FireChief@ishpemingcity.org

**REPLY TO
ATTENTION OF**

TO: Craig Cugini, City Manager
FROM: Jason Annala, Fire Chief
DATE: March 27, 2024
RE: Recommendation to Join Michigan Mutual Box Alarm System Association

I am writing to formally recommend that the City of Ishpeming join the Michigan Mutual Aid Box Alarm System Association (MI-MABAS). Marquette County fire departments are currently organizing a Division. This would help create a County wide mutual aid agreement which is not currently in place. MI-MABAS is a vital intergovernmental agreement that provides fire departments across the state with access to critical resources and support during large-scale incidents. So far in the Upper Peninsula the counties of Dickinson, Iron, Delta and Menominee have joined and created Divisions. Schoolcraft and Marquette Counties are in the process of joining.

Benefits of Joining MI-MABAS:

- **Enhanced response capabilities:** MI-MABAS allows our fire department to request additional firefighters, equipment, and expertise from neighboring communities and counties during emergencies exceeding our local capacity. This significantly improves our ability to effectively respond to complex situations, protect lives and property, and minimize damage.
- **Cost-effectiveness:** Participating in MI-MABAS allows us to leverage resources from other departments, reducing the need for significant investments in specialized equipment and personnel that may only be needed infrequently. Additionally, most mutual aid responses within the first eight hours are provided free of charge.
- **Improved regional cooperation:** MI-MABAS fosters collaboration and communication between fire departments, leading to better coordination and preparedness for regional emergencies. This collaboration also facilitates joint training exercises, enhancing overall regional response capabilities.
- **Statewide support:** MI-MABAS enjoys the full support of the Michigan Association of Fire Chiefs, signifying its value and effectiveness in ensuring statewide fire protection.

I have enclosed a copy of the agreement for review by Council. I am confident that joining MI-MABAS will significantly enhance our fire department's ability to serve and protect our community. I am available to discuss this proposal further at your convenience.

Sincerely,

Jason Annala
Fire Chief

*The City of Ishpeming is an equal opportunity provider/employer.
Auxiliary aids and service are available upon request to individuals with disabilities*

**AMENDED MICHIGAN MUTUAL AID BOX ALARM SYSTEM ASSOCIATION
AGREEMENT**

Effective Date: _____

BETWEEN

**PARTICIPATING POLITICAL SUBDIVISIONS AS SIGNATORIES
TO THIS INTERLOCAL AGREEMENT**

This Agreement is entered into between the participating units of local government "Parties" that execute this Agreement and adopt its terms and conditions as provided by law. This Agreement supersedes any and all prior Agreements and amendments to the Michigan Mutual Aid Box Alarm System Association Agreement.

WHEREAS, the Constitution of the State of Michigan, 1963, Article VII, Section 28, authorizes units of local government to contract as provided by law; and,

WHEREAS, the Urban Cooperation Act, of 1967, 1967 PA 7, MCL 124.501, et seq., provides that any political subdivision of Michigan or of another state may enter into interlocal agreements for joint exercise of power, privilege, or authority that agencies share in common and might each exercise separately; and,

WHEREAS, the Parties have determined that it is in their best interests to enter into this Agreement to secure to each the benefits of mutual aid in fire protection, suppression, rescue and emergency medical assistance, hazardous materials control, technical rescue and/or other emergency support for an Emergency, Disaster, or other Serious Threat to Public Health and Safety; and,

WHEREAS, the Parties have determined that it is in their best interests to form an association to provide for communications procedures, training, and other functions to further the provision of said protection of life and property during an Emergency, Disaster, or other Serious Threat to Public Health and Safety; and

WHEREAS, the Constitution and people of the State of Michigan have long recognized the value of cooperation by and among the state and its political subdivisions;

NOW, THEREFORE, the Parties agree as follows:

SECTION ONE

Purpose

It is recognized and acknowledged that in certain situations, such as natural disasters and man-made catastrophes, no political subdivision possesses all the necessary resources to cope with every possible Emergency, Disaster or Serious Threat to Public Safety, and an effective, efficient response can be best achieved by leveraging collective resources from other political subdivisions. Further, it is acknowledged that coordination of mutual aid through the Michigan Mutual Aid Box Alarm System Association (MI-MABAS) is most effective for best practices and efficient provision of mutual aid.

SECTION TWO

Definitions

The Parties agree that the following words and expressions, as used in this Agreement, whenever initially capitalized, whether used in the singular or plural, possessive or non-possessive, either within or without quotation marks, shall be defined and interpreted as follows:

- A. "Agreement" means the MI-MABAS Agreement.
- B. "Michigan Mutual Aid Box Alarm System" ("MABAS") means a definite and prearranged plan whereby response and assistance is provided to a

Requesting Party by an Assisting Party in accordance with the system established and maintained by MI-MABAS Members;

- C. "Party" means a political subdivision which has entered into this Agreement as a signatory;
- D. "Requesting Party" means any Party requesting assistance under this agreement;
- E. "Assisting Party" means any Party furnishing equipment, personnel, and/or services to a Requesting Party under this agreement;
- F. "Emergency" means an occurrence or condition in a Party's jurisdiction which results in a situation of such magnitude and/or consequence that it cannot be adequately handled by the Requesting Party and such that a Requesting Party determines the necessity of requesting aid;
- G. "Disaster" means an occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from a natural or human-made cause, including fire, flood, snowstorm, ice storm, tornado, windstorm, wave action, oil spill, water contamination, utility failure, hazardous peacetime radiological incident, major transportation accident, hazardous materials incident, epidemic, air contamination, or similar occurrences resulting from terrorist activities, riots, or civil disorders;
- H. "Serious Threats to Public Health and Safety" means other threats or incidents such as those described as Disasters, of sufficient magnitude that the necessary public safety response threatens to overwhelm local resources and requires mutual aid or other assistance;

- I. "Division" means the geographically associated Parties which have been grouped for operational efficiency and representation of those Parties;
- J. "Training" means the regular scheduled practice of emergency procedures during non-emergency drills to implement the necessary joint operations of MI-MABAS;
- K. "Executive Board" means the governing body of MI-MABAS composed of Division representatives.
- L. "Effective Date" means the date on which the Agreement is first filed with the Department of State, the Office of the Great Seal, and each county where Parties are located.
- M. "Special Operations Teams" means MI-MABAS recognized teams of personnel with the requisite training and skill for Hazardous Materials Response, Technical Rescue Response (including Strike Teams and Michigan Task Force 1) and Incident Management Teams.

SECTION THREE

Establishment of the Association, the Divisions and Executive Board of MI-MABAS

A. Establishment of the Association

1. The Parties intend and agree that MI-MABAS is established as separate legal entity and public body corporate pursuant to the Michigan Urban Cooperation Act of 1967, 1967 PA, MCL 124.505(c) and this Agreement.
2. Name of MI-MABAS. The formal name of the Association is "Michigan Mutual Aid Box Alarm System Association".

3. Federal Tax Status. The Parties intend that MI-MABAS and all Divisions shall be exempt from federal income tax under Section 115(1) of the Internal Revenue Code of 1986, as amended, or corresponding provisions of any future tax code
4. State and Local Tax Status. The parties intend that the MI-MABAS and all Divisions shall be exempt from all State and local taxation including, but not limited to, sales, use, income, single business, and property taxes under the applicable provisions of the laws of the State.
5. Title to MI-MABAS Property. All property is owned by MI-MABAS as a separate legal entity. MI-MABAS may hold any of its property in its own name or in the name of one (1) or more of the Parties or Divisions, as determined by the Parties.
6. Principal Office. The principal office of the Association ("Principal Office") shall be at such locations determined by the MI-MABAS Executive Board.

B. Establishment of the Executive Board.

An Executive Board shall be established to consider, adopt, and amend needed rules, procedures, by-laws and any other matters deemed necessary by the Parties. The Executive Board shall consist of a member elected from each Division of MI-MABAS who shall serve as the voting representative of said Division of MI-MABAS matters, and may appoint a designee from his or her Division to serve temporarily in his or her stead. Such designee shall have all rights and privileges attendant to a representative of the Division. A President and Vice President shall be elected from the representatives of the

Parties and shall serve without compensation. The President and other officers shall coordinate the activities of the MI-MABAS Association.

SECTION FOUR

Duties of the Executive Board

The Executive Board shall meet regularly to conduct business and to consider and publish the rules, procedures, and bylaws of the MI-MABAS Association, which shall govern the Executive Board meetings and such other relevant matters as the Executive Board shall deem necessary.

SECTION FIVE

Rules and Procedures

Rules, procedures, and by laws of the MI-MABAS Association shall be established by the Member Units via the Executive Board as deemed necessary for the purpose of administrative functions, the exchange of information, and the common welfare of the MI-MABAS.

SECTION SIX

Authority and Action to Effect Mutual Aid

- A. The Parties hereby authorize and direct their respective Fire Chief or his or her designee to take necessary and proper action to render and/or request mutual aid from the other Parties in accordance with the policies and procedure established and maintained by the MI-MABAS Association.

- B. Upon a Fire Department's receipt of a request from another Party for Fire Services, the Fire Chief, the ranking officer on duty, or other officer as designated by the Fire Chief shall have the right to commit the requested Firefighters, other personnel, and Fire Apparatus to the assistance of the requesting Party. The aid rendered shall be to the extent of available personnel and equipment not required for adequate protection of the territorial limits of the Responding Party. The judgment of the Fire Chief, or his or her designee, of the Responding Party shall be final as to the personnel and equipment available to render aid.
- C. An authorized representative of the Party which has withheld or refused to provide requested assistance under this Agreement shall immediately notify the Requesting Party, and shall submit an explanation for the refusal.

SECTION SEVEN

Jurisdiction Over Personnel and Equipment

Personnel dispatched to aid a party pursuant to this Agreement shall at all times remain employees of the Assisting Party, and are entitled to receive benefits and/or compensation to which they are otherwise entitled to under the Michigan Workers' Disability Compensation Act of 1969, any pension law, or any act of Congress.

Personnel dispatched intrastate to assist a party pursuant to this Agreement continue to enjoy all powers, duties, rights, privileges, and immunities as provided by Michigan Law. When Parties are dispatched pursuant to the Emergency Management Assistance Compact (EMAC), the Parties shall adhere to all provisions of the EMAC. Personnel rendering aid shall report for direction and assignment at the scene of the emergency to the Incident Commander of the Requesting Party.

SECTION EIGHT

Compensation for Aid

Equipment, personnel, and/or services provided pursuant to this Agreement, absent a state or federal declaration of emergency or disaster, excluding resources for Special Operations Teams, shall be at no charge to the Requesting Party for the first eight hours. Any expenses recoverable from third parties shall be equitably distributed among Responding Parties. Requests for a response from any MI-MABAS Special Operations Team may require full and complete reimbursement to the responding Team for all expenses, including but not limited to, expenses for equipment, personnel, management and administration and all other services provided at an incident. The Executive Board shall adopt fee schedules that establish rates for Special Operations Team responses. Nothing herein shall operate to bar any recovery of funds from any state or federal agency under any existing statutes. The Parties reserve the right to waive any charges to a Requesting Party.

SECTION NINE

Insurance

Each Party shall procure and maintain, at its sole and exclusive expense, insurance coverage, including comprehensive liability, personal injury, property damage, worker's compensation, and, if applicable, emergency medical service professional liability, with minimum limits of \$1,000,000 auto and \$1,000,000 combined single limit general liability and professional liability. The obligations of the Section may be satisfied by a Party's membership in a self-insurance pool, a self-insurance plan, or arrangement with an insurance provider approved by the state of jurisdiction. The

Executive Board may require that copies or other evidence of compliance with the provisions of this Section be provided by the Parties to the Executive Board.

SECTION TEN

Liability

Each Party will be solely responsible for the acts of its own employees, agents, and subcontractors, the costs associated with those acts, and the defense of those acts. The Parties shall not be responsible for any liability or costs associated with those acts and the defense of those acts for Parties outside of their political jurisdictions. It is agreed that none of the Parties shall be liable for failure to respond for any reason to any request for Fire Services or for leaving the scene of an Incident with proper notice after responding to a request for service.

SECTION ELEVEN

No Waiver of Governmental Immunity

All of the privileges and immunities from liability, and exemptions from laws, ordinances and rules, and all pensions, relief, disability, worker's compensation and other benefits which apply to the activity of Parties, officers, agency, or employees of any public agents or employees of any public agency when performing their respective functions within the territorial limits for their respective agencies, shall apply to the same degree and extent to the performance of such functions and duties of such Parties, officers, agents, or employees extraterritorially under the provision of this Agreement. No provision of the Agreement is intended, nor shall any provision of this Agreement be construed, as a waiver by any Party of any governmental immunity as provided by the Act or otherwise under law.

SECTION TWELVE

Term

- A. The existence of MI-MABAS commences on the Effective Date and continues until terminated in accordance with this Section.
- B. Any Party may withdraw, at any time, from this Agreement for any reason, or for no reason at all, upon thirty (30) days written notice to the Association. The withdrawal of any Party shall not terminate or have any effect upon the provisions of this Agreement so long as the MI-MABAS remains composed of at least two (2) Parties. Parties withdrawing from MI-MABAS and subsequently requesting a mutual aid resource from a MI-MABAS member may be subject to reasonable fees for that resource according to the fee schedule established, and periodically reviewed and updated, by the Executive Board.

- C. This Agreement shall continue until terminated by the first to occur of the following:
- (i) The Association consists of less than two (2) Parties; or,
 - (ii) A unanimous vote of termination by the total membership of the Executive Board.

SECTION THIRTEEN

Miscellaneous

- A. Entire Agreement. This Agreement sets forth the entire agreement between the Parties. The language of this Agreement shall be construed as a whole according to its fair meaning and not construed strictly for or against any party. The Parties have taken all actions and secured all approvals necessary to authorize and complete this Agreement.
- B. Severability of Provisions. If a Court of competent jurisdiction finds any provision of this Agreement invalid or unenforceable, then that provision shall be deemed severed from this Agreement. The remainder of this Agreement shall remain in full force.
- C. Governing Law/Consent to Jurisdiction and Venue. This Agreement is made and entered into in the State of Michigan and shall in all respects be interpreted, enforced, and governed under the laws of the State of Michigan.
- D. Captions. The captions, headings, and titles in this Agreement are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Agreement.

- E. Terminology. All terms and words used in this Agreement, regardless of the numbers or gender in which they are used, are deemed to include any other number and any other gender as the context may require.
- F. Recitals. The Recitals shall be considered an integral part of this Agreement.
- G. Amendment. The Agreement may be amended or an alternative form of the Agreement adopted only upon written agreement and approval of the governing bodies of all Parties. Amendments to this Agreement shall be filed with the Department of State, the Office of the Great Seal, each county of the State where a Party is located, and any other governmental agency, office, and official required by law. The undersigned unit of local government or public agency hereby adopts, subscribes, and approves this Agreement to which this signature page will be attached, and agrees to be a party and be bound by the terms.
- H. Compliance with Law. The Association shall comply with all federal and State laws, rules, regulations, and orders applicable to this Agreement.
- I. No Third Party Beneficiaries. Except as expressly provided herein, this Agreement does not create, by implication or otherwise, any direct or indirect obligation, duty, promise, benefit, right of indemnification (i.e., contractual, legal, equitable, or by implication) right of subrogation as to any Party's rights in this Agreement, or any other right of any kind in favor of any individual or legal entity.
- J. Counterpart Signatures. This Agreement may be signed in counterpart. The counterparts taken together shall constitute one (1) agreement.
- K. Permits and Licenses. Each Party shall be responsible for obtaining and maintaining, throughout the term of this Agreement, all licenses, permits, certificates, and governmental authorizations for its employees and/or agents

necessary to perform all its obligations under this Agreement. Upon request, a Party shall furnish copies of any permit, license, certificate or governmental authorization to the requesting party.

- L. No Implied Waiver. Absent a written waiver, no fact, failure, or delay by a Party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either Party shall subsequently affect its right to require strict performance of this Agreement.
- M. Notices. Notices given under this Agreement shall be in writing and shall be personally delivered, sent by express delivery service, certified mail, or first class U.S. mail postage prepaid to the person appointed to the governing board by the governing body of the participating agency.

CITY OF ISHPEMING – Marquette County ____
Political Entity

Chief Executive Official

Date

Michigan Taskforce 1

MI-MABAS functions as the sponsoring agency for MI-TF1 to provide the FEMA USAR Type III Task Force capability statewide. As the sponsoring agency, MI-MABAS provides administrative and financial oversight of the MI-TF1.

Michigan Urban Search and Rescue Task Force (MI-TF1) response is comprised of specially trained individuals that are equipped for large or complex Urban Search and Rescue operations. The multi-disciplinary organization provides five functional elements that include Supervision, Search, Rescue, Medical, and Logistics.



Join Us

Joining MABAS is easy.

There is no cost to join and no membership fee's.

Step 1—Schedule a MABAS Orientation

Step 2—Sign the MABAS Agreement

Step 3—Get support letter from dispatch center

Step 4—Schedule Dispatch Training and MABAS Activation Training

- STANDARDIZATION • INTEROPERABILITY • BOX CARDS • TIERED RESOURCE SYSTEM •
- STATEWIDE RESPONSE PLAN • DIVISIONS •
- MUTUAL AID • MITF1 • FIRE • EMS • RESCUE •
- STRIKE TEAMS • TANKER TASK FORCE •
- COORDINATED • INTERDIVISIONAL • INTERSTATE

For more information contact us at
Info@michiganmabas.us

Michigan Mutual Aid Box Alarm System



www.MABASMI.org



Mutual Aid Box Alarm System (MABAS)

The Mutual Aid Box Alarm System (MABAS) is a statewide mutual aid agreement that covers liability and authority to receive and provide mutual aid to other Fire Departments that have signed the MABAS Agreement. These department resources that come from across the state or in the neighboring community.

Through mutual aid, MI-MABAS has the capability to provide emergency response locally or statewide when lives, property or the environment is threatened by man-made, technological or natural disasters or emergencies by deploying fire resources, emergency medical services, technical rescue teams, hazardous materials teams and other special rescue operations needed and requested by the host/stricken community.

The **Box Card** system is based on the closest, most appropriate resource and a numbering system for each "Box," in a geographic area. The basic box card lists the fire department's primary responding units or still alarm and any auto-aid prior to the box alarm level.

Then the Box Card allows the Chief to plan for different levels of response starting with the first box alarm, then second alarm, third alarm, etc. Box cards list the equip-



ment and personnel needed from other nearby departments for each level of alarm.

For example, the box card may name one department to provide an engine, another to send a truck, another to send a squad, another to send an ambulance, and so on.

The 80 /20 Rule – The MI-MABAS policy is that no department will provide more than 20 percent of its resources. MI-MABAS is not intended to relieve a community of its responsibility to provide an adequate first line of defense for all local emergencies.

Interdivisional Requests – MI-MABAS also includes an "Interdivisional Request" Box Card, which activates during a large-scale incident when all companies



"Michigan MABAS is a user driven system designed to streamline the requesting and providing of emergency and fire service resources across Michigan for day to day for mutual aid and for large scale events." Fire Chief Bill Nelson, Troy Fire (Retired)



CITY OF ISHPEMING

ISHPEMING CEMETERY FILL AGREEMENT

The City of Ishpeming does hereby grant permission to Payne and Dolan to access, fill, grade, and restore portions of City-owned property. Specifically, the property commonly known as the "Ishpeming Cemetery" and the location is on Northwest portion of the Cemetery, located behind the city owned Garage. The area proposed for modification is as indicated in attached Exhibit labeled Ishpeming Cemetery Expansion (Attached) and is accessible using existing city streets as shown.

1. Payne and Dolan will provide fill (uncontaminated soils with rock limited to 6" or less **ONLY**), excavated from the Clean Water State Revolving Fund (CWSRF) Sewer Project. Total volume of fill placed shall not exceed 25,000 cubic yards. Placement and Compaction Efforts will be done to ensure no future settlement occurs.
2. Payne and Dolan will Clear/Grub and Strip Fill Areas as needed. Areas will be filled to match existing cemetery contours and elevations. Fill Area will be adequately Compacted and graded to drain.
3. Payne and Dolan will follow all designated soil erosion control practices as established in the CWSRF Sewer Project Contract as well as site storm water monitoring during construction.
4. Payne and Dolan will provide topsoil, seed and mulch to all disturbed areas.
5. Payne and Dolan will replace any damaged pavement caused by this activity.
6. Payne and Dolan will provide adequate dust control for this site throughout construction activities.
7. Payne and Dolan will sweep all loose materials and dust from city streets affected by these activities also needed and once at the conclusion of the construction activities.
8. Payne and Dolan will provide adequate Traffic control signs in the area to alert the public to the construction activities involved with this work.
9. Payne and Dolan will provide a minimum \$1,000,000 liability insurance policy, naming the City of Ishpeming as an additional insured, and stating: **"It is understood and agreed that the following shall be Additional Insureds: The City of Ishpeming, including all elected and appointed officials, all employees and volunteers, all boards, commissions, and/or authorities and their board members, employees, and volunteers. It is understood and agreed by naming the City of Ishpeming as additional insured, coverage afforded is considered to be primary and any other insurance the City of Ishpeming may have in effect shall be considered secondary and/or excess."**

10. Payne and Dolan agrees to indemnify and hold harmless the City of Ishpeming and its agents and employees from and against claims for damages, losses and expenses, including, but not limited to attorneys' fees, arising out of or resulting from the performance of the work described in this Agreement, including the negligent acts or omissions Payne and Dolan, or anyone directly or indirectly employed by them or anyone for whose actions they may be liable.
11. All permits and other regulatory requirements which may be necessary for the work contemplated under this Agreement shall be the responsibility of Payne and Dolan to secure.
12. This Agreement expresses the final agreement and understanding of the parties, and all prior discussions, promises, agreements and all other written or oral communication between the parties relating to the subject matter of this Agreement are superseded and are merged into this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates shown below.

Dated: _____

City of Ishpeming

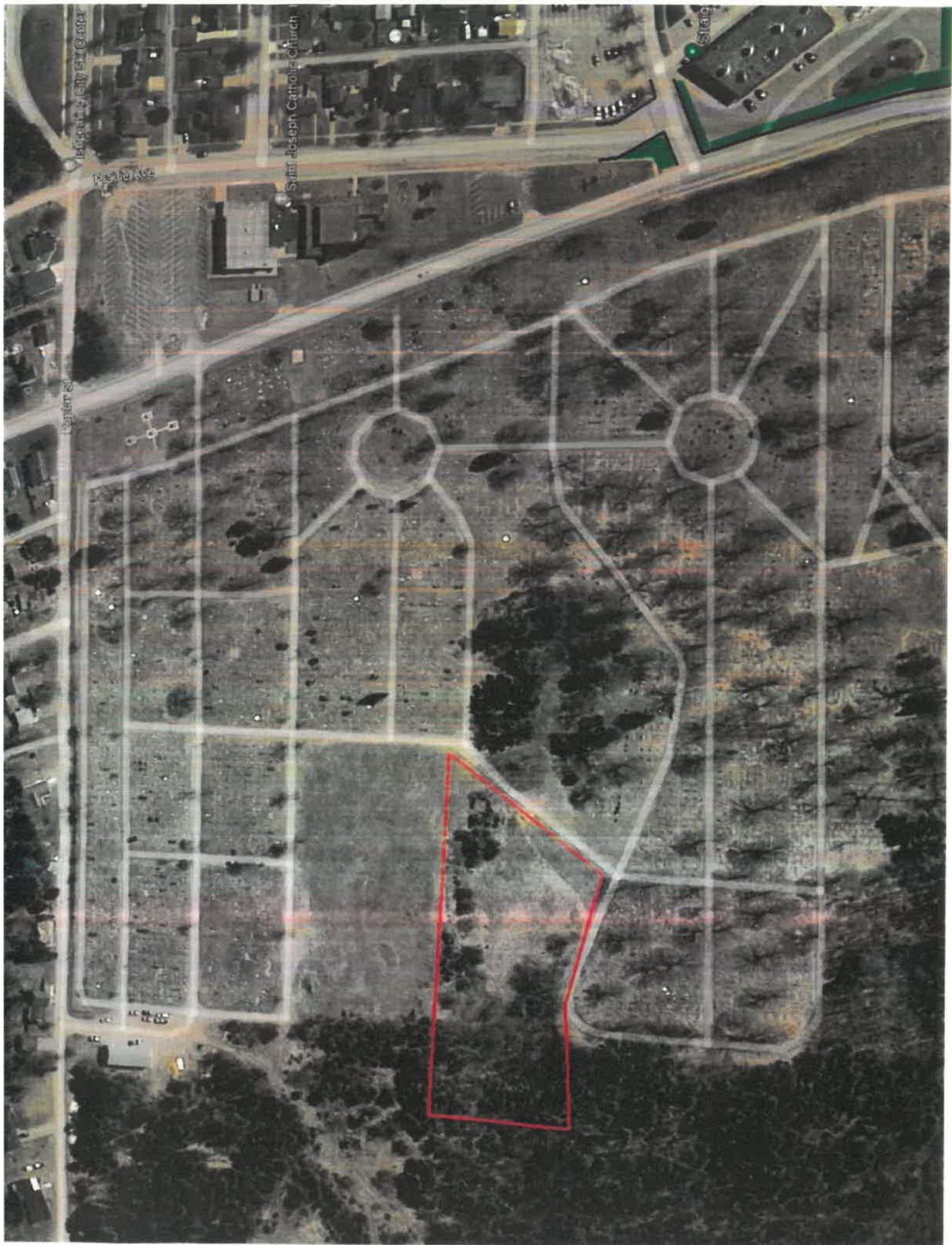
By: _____
Jason Chapman, Mayor

Dated: _____

Payne and Dolan

By: _____

Its: _____



The Ishpeming Cemetery Board meeting was held on Monday, March 18, 2024, at the Ishpeming City Hall Conference Room. The meeting was called to order at 3:01 p.m. by Member Moffatt.

Staff present: Raquelle Ball-DPW, Bill Anderson-DPW Foreman. (2). Absent: Kaleb Rundman-Assistant Foreman Cemetery Parks (1).

City Council Liaison: Pat Scanlon was absent (1)

Present: Jim Bertucci, Karen Kasper, Tracy Magnuson, and Christine Moffatt (4). Absent: Dr. Stephen Piereson (1)

PUBLIC COMMENT – None.

MINUTES OF THE PREVIOUS MEETING

A motion was made by Member Magnuson, seconded by Member Bertucci, and carried unanimously to approve the minutes of January 15, 2024 as presented.

ELECTION OF OFFICERS

A motion was made by Member Magnuson, seconded by Member Kasper, and carried unanimously to approve Dr. Stephen Piereson remain the Chair and Member Tracy Magnuson remain Vice Chair.

FENCE UPDATE

No new updates. The other remaining sections, facing Deer Lake, will be ordered. Completion is expected to be done in the Spring of 2024.

COLUMBARIUM UPDATE

Bill Anderson-DPW Foreman detailed the writing of bids are on Kaleb Rundman-Assistant Foreman Cemetery Parks' agenda. The bids will likely be similar to the previous order placed.

CEMETERY REPORT – None.

OLD BUSINESS – None.

NEW BUSINESS

Bill Anderson-DPW Foreman informed Payne & Dolan is offering excess free fill from the Clean Water State Revolving Fund Project work at the 8th Addition to go into the existing pit near the cemetery. The fill would be delivered to the ravine with access from the road that accesses the Pole Barn during day time hours.

A motion was made by Member Bertucci, seconded by Member Kasper, and carried unanimously to approve the free fill.

NEXT MEETING DATE AND PLACE

The next meeting will be held May 20, 2024, at Ishpeming City Hall.

City: Keep original and provide copy of both sides, along with Public Summary, to requestor at no charge.

CITY OF ISHPEMING

1061
RECEIVED

APR 29 2023

Phone: _____

City of Ishpeming

By _____

FOIA Appeal Form—To Appeal a Denial of Records
Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: 4/29/24 Check if received via: ☐ Email ☐ Fax ☐ Other Electronic Method
Date of This Notice: _____ Date delivered to junk/spam folder: _____
(Please Print or Type) Date discovered in junk/spam folder: _____

Name	<u>MIKE TONKIN</u>	Phone	<u>906-360-9633</u>
Firm/Organization		Fax	<u>906-486-8786</u>
Street	<u>612 N 3RD ST.</u>	Email	<u>MIKE.TONKIN@SBCGLOBAL.NET</u>
City	<u>ISHPEMING</u>	State	<u>MI</u>
		Zip	<u>49849</u>

Request for: ☒ Copy ☐ Certified copy ☐ Record inspection ☐ Subscription to record issued on regular basis
Delivery Method: ☐ Will pick up ☐ Will make own copies onsite ☐ Mail to address above ☒ Email to address above
☐ Deliver on digital media provided by the City: _____

Record(s) You Requested: (Listed here or see attached copy of original request) THE 5 MANAGER EVALUATION FORMS FROM THE MARCH 6, 24 REG COUNCIL MEETING. FROM COUNCIL MEMBER BEAN/CHAPMAN/FIRBY/HALVERSON AND SCANLON.

Reason(s) for Appeal:

The appeal must identify the reason(s) for the denial. You may use this form or attach additional sheets:

DENIAL SAYS DENIED AS THESE ARE NOT CONSIDERED PUBLIC RECORDS as defined in MCL 15.232. I SAY THAT THEY DO EXIST AND SHOULD BE RELEASED as per Pg 29 in FOIA Handbook

Requestor's Signature: Mike Tonkin

Date: 4/29/24

City Response:

The City must provide a response within 10 business days after receiving this appeal, including a determination or taking one 10-day extension.

City Extension: We are extending the date to respond to your FOIA fee appeal for no more than 10 business days, until _____ (month, day, year). Only one extension may be taken per FOIA appeal.

Unusual circumstances warranting extension: _____

If you have any questions regarding this extension, contact: _____

City Determination:

☐ Denial Reversed ☐ Denial Upheld ☐ Denial Reversed in Part and Upheld in Part

The following previously denied records will be released: _____

Notice of Requestor's Right to Seek Judicial Review

You are entitled under Section 10 of the Michigan Freedom of Information Act, MCL 15.240, to appeal this denial to the City Council or to commence an action in the Circuit Court to compel disclosure of the requested records if you believe they were wrongfully withheld from disclosure. If, after judicial review, the court determines that the county has not complied with MCL 15.235 in making this denial and orders disclosure of all or a portion of a public record, you have the right to receive attorneys' fees and damages as provided in MCL 15.240. (See back of this form for additional information on your rights.)

Signature of FOIA Coordinator: _____

Date: _____

FREEDOM OF INFORMATION ACT (EXCERPT)

Act 442 of 1976

15.240.amended Options by requesting person; appeal; actions by public body; receipt of written appeal; judicial review; civil action; venue; de novo proceeding; burden of proof; private view of public record; contempt; assignment of action or appeal for hearing, trial, or argument; attorneys' fees, costs, and disbursements; assessment of award; damages.

Sec. 10.

(1) If a public body makes a final determination to deny all or a portion of a request, the requesting person may do 1 of the following at his or her option:

(a) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the denial.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request.

(2) Within 10 business days after receiving a written appeal pursuant to subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Reverse the disclosure denial.

(b) Issue a written notice to the requesting person upholding the disclosure denial.

(c) Reverse the disclosure denial in part and issue a written notice to the requesting person upholding the disclosure denial in part.

(d) Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the head of the public body shall respond to the written appeal. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a). If the head of the public body fails to respond to a written appeal pursuant to subsection (2), or if the head of the public body upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action under subsection (1)(b).

(4) In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or an office of the public body is located has venue over the action. The court shall determine the matter de novo and the burden is on the public body to sustain its denial. The court, on its own motion, may view the public record in controversy in private before reaching a decision. Failure to comply with an order of the court may be punished as contempt of court.

(5) An action commenced under this section and an appeal from an action commenced under this section shall be assigned for hearing and trial or for argument at the earliest practicable date and expedited in every way.

(6) If a person asserting the right to inspect, copy, or receive a copy of all or a portion of a public record prevails in an action commenced under this section, the court shall award reasonable attorneys' fees, costs, and disbursements. If the person or public body prevails in part, the court may, in its discretion, award all or an appropriate portion of reasonable attorneys' fees, costs, and disbursements. The award shall be assessed against the public body liable for damages under subsection (7).

(7) If the court determines in an action commenced under this section that the public body has arbitrarily and capriciously violated this act by refusal or delay in disclosing or providing copies of a public record, the court shall order the public body to pay a civil fine of \$1,000.00, which shall be deposited into the general fund of the state treasury. The court shall award, in addition to any actual or compensatory damages, punitive damages in the amount of \$1,000.00 to the person seeking the right to inspect or receive a copy of a public record. The damages shall not be assessed against an individual, but shall be assessed against the next succeeding public body that is not an individual and that kept or maintained the public record as part of its public function.

History: 1976, Act 442, Eff. Apr. 13, 1977 ;-- Am. 1978, Act 329, Imd. Eff. July 11, 1978 ;-- Am. 1996, Act 553, Eff. Mar. 31, 1997 ;-- Am. 2014, Act 563, Eff. July 1, 2015.

City: Keep original and provide copy of both sides, along with Public Summary, to requestor at no charge.

CITY OF ISHPEMING

Request Form

Note: Requestors are not required to use this form. The City may complete one for recordkeeping if not used.

Phone: _____

FOIA Request for Public Records

Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq.

Request No.: _____ Date Received: _____ Check if received via: ☐ Email ☐ Fax ☐ Other Electronic Method
Date delivered to junk/spam folder: _____

Name	MIKE TONKIN	Phone	906-360-9633
Firm/Organization		Fax	906-486-8786
Street	612 N. 3 rd ST	Email	MIKE.TONKIN@SBCGLOBAL.NET
City	ISHPEMING	State	MI
		Zip	49849

(Please Print or Type) Date discovered in junk/spam folder: _____

Request for: ☒ Copies ☐ Certified copy ☐ Record inspection ☐ Subscription to record issued on regular basis

Delivery Method: ☐ Will pick up ☐ Will make own copies onsite ☐ Mail to address above ☒ Email to address above
☐ Deliver on digital media provided by the county: _____

Note: The City is not required to provide records in a digital format or on digital media if the City does not already have the technological capability to do so.

Describe the public record(s) as specifically as possible. You may use this form or attach additional sheets:

I AM REQUESTING COPIES OF THE ISHPEMING CITY MANGER EVALUATION FORMS. THESE WERE SUBMITTED AT THE MARCH 6, 24 REG COUNCIL MEETING. A TOTAL OF 5 WERE USED BY COUNCIL PERSON BEAN, COUNCIL PERSON CHAPMAN, COUNCIL PERSON FERRY, COUNCIL PERSON HALVERSON, COUNCIL PERSON SCARLON.

PLEASE E-MAIL THE COMPLETED FORMS TO:
MIKE.TONKIN@SBCGLOBAL.NET

OPINION # 6668 1990 FRANK KELLEY / Pg. 19 2023 FOIA HAND BOOK

Consent to Non-Statutory Extension of City's Response Time

I have requested a copy of records or a subscription to records or the opportunity to inspect records, pursuant to the Michigan Freedom of Information Act, Public Act 442 of 1976, MCL 15.231, et seq. I understand that the City must respond to this request within five (5) business days after receiving it, and that response may include taking a 10-business day extension. However, I hereby agree and stipulate to extend the City's response time for this request until: _____ (month, day, year).

Requestor's Signature Mike Tonkin

Date April 8, 24
(Complete both sides)



CITY OF ISHPERING, MICHIGAN

100 East Division Street • Ishpeming, Michigan 49849 • 906-485-1091

April 16, 2024

Mr. Mike Tonkin
612 N. Third Street
Ishpeming, MI 49849
miketonkin@sbcglobal.net

RE: FOIA Request

Dear Mr. Tonkin:

Please be advised we have reviewed your recent FOIA request received on April 9, 2024 for the following information:

"..... I am requesting copies of the Ishpeming City Manager Evaluation forms, these were submitted at the March 6, 2024 regular Council meeting. A total of 5 were used by Councilperson Bean, Councilperson Chapman, Councilperson Firby, Councilperson Halverson, and Councilperson Scanlon."

As per the previous response dated March 19th to your FOIA received by the City March 11th, via fax, your request is denied as these are not considered public records as defined in MCL 15.232.

If you are not satisfied with this response, be advised that you have a right to do either of the following as outlined in Section 10 of the Freedom of Information Act:

- You have the right to submit a written appeal to the Ishpeming City Council that specifically states the word "appeal" and identifies the reason or reasons for reversal of the disclosure denial.
- Seek judicial review of the denial pursuant to MCL 15.240.

You also have a right to receive attorney's fees and damages as provided in Section 10 of the Freedom of Information Act, if, after judicial review, the Circuit Court determines that the public records are not exempt from disclosure.

Sincerely,

Cathy Smith
City Clerk/Assistant to the City Manager



*The City of Ishpeming is an equal opportunity provider/employer.
Auxiliary aids and service are available upon request to individuals with disabilities.*
HOME OF THE U.S. SKI AND SNOWBOARD HALL OF FAME

- A school district must furnish the records of a student upon request of another school district in which the student is enrolled as incidental to the operation of free public elementary and secondary schools required by the Michigan Constitution 1963, art 8, § 2, and is precluded from withholding the records because the student or his or her parents is indebted to the school district possessing the records for fees or other charges. OAG, 1981-1982, No 6064, p 641 (April 30, 1982).
- Records of a public body showing the number of days a public employee is absent from work are not exempt from disclosure under the FOIA. OAG, 1981-1982, No 6087, p 698 (July 28, 1982).
- The FOIA does not require a sheriff to furnish jail booking records to a private security firm if the sheriff determines disclosure would constitute a clearly unwarranted invasion of privacy. OAG, 1985-1986, No 6389, p 374 (September 24, 1986).
- State legislators are exempt from the FOIA. OAG, 1985-1986, No 6390, p 375 (September 26, 1986).
- Surveys, comments, and other information received by the Qualifications Advisory Committee in its performance evaluation of worker's compensation magistrates are confidential by statute and, therefore, are exempt from disclosure under the FOIA. OAG, 1987-1988, No 6504, p 295 (March 4, 1988).
- The FOIA does not apply to a private nonprofit corporation. OAG, 1989-1990, No 6563, p 27 (January 26, 1989).
- While the personal files of the Auditor General are exempt from disclosure, the general files, records, and final audit reports prepared by the Auditor General's staff are subject to FOIA and must be disclosed, except where a portion is specifically exempted by statute. OAG, 1989-1990, No 6613, p 299 (March 14, 1990).
- A public officer's or employee's routine performance evaluation is not exempt from disclosure, even when the evaluation is discussed in a closed meeting held pursuant to the Open Meetings Act. OAG, 1989-1990, No 6668, p 409 (November 28, 1990).
- The records maintained by the Department of State Police on the STATIS computer system meet the definition of a "public record" set forth in section 2(c) [now section 2(i)] of the FOIA. Therefore, that Department must search the STATIS computer system when it responds to a FOIA request. It must also allow the examination of, or produce copies of, all documents it finds unless the records sought fall within one or more of the

FOIA
2023
HANDBOOK

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STATE OF MICHIGAN

FRANK J. KELLEY, ATTORNEY GENERAL

Opinion No. 6668

November 28, 1990

FREEDOM OF INFORMATION ACT:

Exemption of performance evaluations of public officers and employees

OPEN MEETINGS ACT:

Exemption of performance evaluations following discussion of such evaluations in closed session

A routine performance evaluation of a public officer or employee may not be exempted from disclosure under section 13(1)(d) of the Freedom of Information Act even though the evaluation may have been discussed in a closed meeting held pursuant to section 8(a) of the Open Meetings Act.

Individual school board members' written assessments of a superintendent's performance may not be exempted from disclosure to members of the general public under section 13(1)(a) of the Freedom of Information Act where the final evaluation document is merely a compilation or summary of such individual written assessments.

Routine performance evaluations of public officers and employees are ordinarily not exempt from disclosure under the provisions of the Freedom of Information Act.

Honorable Glenn Oxender

State Representative

The Capitol

Lansing, MI

You have requested my opinion on several questions, all of which involve the Freedom of Information Act (FOIA), 1976 PA 442, MCL 15.231 et seq; MSA 4.1801(1) et seq.

Your first question may be stated as follows:

When a board of education lawfully convenes in closed session in accordance with section 8(a) of the Open Meetings Act to review a superintendent's evaluation, is the evaluation document discussed in the closed session exempt from disclosure under section 13(1)(d) of the Freedom of Information Act?

A related question was addressed in OAG, 1979-1980, No 5608, p 496 (December 17, 1979). Section 8(h) of the Open Meetings Act, MCL 15.268(h); MSA 4.1800(18)(h), permits a public body to meet in a closed session "[t]o consider material exempt from discussion or disclosure by state or federal statute." OAG No 5608 addressed the question whether, in light of this provision, a school board could lawfully meet in a closed session to review routine written evaluations of its employees. The answer to this question turned upon whether the evaluation document in question was exempt from disclosure under FOIA. The opinion concluded that such evaluations were not exempt from disclosure under FOIA and, thus, could not serve as the basis for a closed session under section 8(h) of the Open Meetings Act.

In reaching this conclusion, OAG No 5608 considered and rejected a claim of exemption under two different provisions of

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MCL - Section 15.240

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Chapter 15

Act 442 of 1976

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FREEDOM OF INFORMATION ACT (EXCERPT)

Act 442 of 1976

15.240 Options by requesting person; appeal; actions by public body; receipt of written appeal; judicial review; civil action; venue; de novo proceeding; burden of proof; private view of public record; contempt; assignment of action or appeal for hearing, trial, or argument; attorneys' fees, costs, and disbursements; assessment of award; damages.

Sec. 10.

(1) If a public body makes a final determination to deny all or a portion of a request, the requesting person may do 1 of the following at his or her option:

(a) Submit to the head of the public body a written appeal that specifically states the word "appeal" and identifies the reason or reasons for reversal of the denial.

(b) Commence a civil action in the circuit court, or if the decision of a state public body is at issue, the court of claims, to compel the public body's disclosure of the public records within 180 days after a public body's final determination to deny a request.

(2) Within 10 business days after receiving a written appeal pursuant to subsection (1)(a), the head of a public body shall do 1 of the following:

(a) Reverse the disclosure denial.

(b) Issue a written notice to the requesting person upholding the disclosure denial.

(c) Reverse the disclosure denial in part and issue a written notice to the requesting person upholding the disclosure denial in part.

(d) Under unusual circumstances, issue a notice extending for not more than 10 business days the period during which the head of the public body shall respond to the written appeal. The head of a public body shall not issue more than 1 notice of extension for a particular written appeal.

(3) A board or commission that is the head of a public body is not considered to have received a written appeal under subsection (2) until the first regularly scheduled meeting of that board or commission following submission of the written appeal under subsection (1)(a). If the head of the public body fails to respond to a written appeal pursuant to subsection (2), or if the head of the public body upholds all or a portion of the disclosure denial that is the subject of the written appeal, the requesting person may seek judicial review of the nondisclosure by commencing a civil action under subsection (1)(b).

(4) In an action commenced under subsection (1)(b), a court that determines a public record is not exempt from disclosure shall order the public body to cease withholding or to produce all or a portion of a public record wrongfully withheld, regardless of the location of the public record. Venue for an action against a local public body is proper in the circuit court for the county in which the public record or



Cliffs Shaft Mine Museum

Marquette Range Iron Mining Heritage Theme Park, Inc.

P.O. Box 555 • Ishpeming, MI 49849 • (906) 485-1882

President - Bob Clark • Vice President - Mark Dwyer • Secretary/Treasurer - Jen Hietikko
Museum Manager - Rebecca Estelle

Mr. Jason Chapman, Mayor
City of Ishpeming

Ishpeming, MI 49849

Re: Cliffs Shaft Mine Museum - Miner's Memorial Cross Lighting

Dear Mr. Chapman,

The Cliffs Shaft Mine Museum (CSMM) is working towards the development of a memorial to those miners who lost their lives in Marquette County iron mines. A steel cross was erected years ago as a memorial and is once again visible thanks to Holli Forest Products generous donation that resulted in removal of trees from around the cross. Our volunteer Bill Scarffe has placed temporary solar powered lights that illuminate the cross at night. As part of our memorial development we wish to erect permanent lights on the cross and the most expedient way to reach this goal is to extend a buried power line from the B Shaft lighting system. Since the city has generously agreed to pay for the lighting system power, we are asking for permission to increase the power costs to include the miner's memorial cross light. We estimate the incremental power cost to be \$16 annually, assuming a 25 watt LED light on the cross. Please advise your approval of this proposal as we plan to install the light this summer. Thanks very much.

Sincerely,

Bob Clark

President - Cliffs Shaft Mine Museum Board of Directors