CALUMET VILLAGE COUNCIL WORK SESSION MEETING AGENDA
TUESDAY, MAY 13, 2025 – 6:00 PM
CALUMET VILLAGE TOWNHALL, 340 SIXTH STREET
Public viewing available via ZOOM - Meeting ID: 869 9877 4486 Passcode: 699798
https://us02web.zoom.us/j/86998774486 or via phone: 1-312-626-6799

I. Call to Order / Roll Call / Pledge of Allegiance

II. Petitions from the Public *(members of the public have 5 minutes to speak)*

III. Welcome Terra West, Village Secretary

IV. Approval of Agenda

V. Updates:

1. Manager
2. DDA
3. Planning Commission
4. HDC

VI. Unfinished / Revolving Business

1. Outdoor Burning Ordinance

VII. New Business

1. Big Annie Week / Resolution
2. Audit Engagement Letter
3. UP Managers Meeting – Manager Travel
4. Spring Clean-Up / Preparing for Summer
5. Hiring Part-Time Summer Worker

VIII. Announcements – Other Council Business

IX. Comments from the Public *(members of the public have 5 minutes to speak)*

X. Adjourn

Outlook

Open Burning Ordinance

From Lori Weir <northernweirs@yahoo.com>
Date Wed 4/16/2025 11:01 AM
To Village of Calumet Manager <manager@villageofcalumet.com>

1 attachment (131 KB)
burning ordinance w-comments.pdf;

For our May work session -

Attached is the Open Burning/Recreational Fires Ordinance with comments that include:
1) Examples regarding distance a recreation fire should be from structures. These are taken from other U.P. Ordinances.
2) The suggestion to change the "Penalty" section to "Liability" instead with language recommended by the State of Michigan. This make enforcement less of an issue and the Village (when situations are reported) would be responsible for "educating" residents on the guidelines specified in the ordinance and alerting them to their liability.

Hopefully that makes sense. Let me know if there is anything else I can help with before the May meetings.

Lori

Village of Calumet
County of Houghton, State of Michigan

ORDINANCE NO. _____

ORDINANCE REGULATING OPEN FIRES AND BURNING WITHIN THE VILLAGE OF CALUMET

An ordinance to regulate open fires and burning within the Village of Calumet.

THE VILLAGE OF CALUMET ORDAINS:

Section 1. PURPOSE
This ordinance is intended to promote the public health, safety and welfare and to safeguard the health, comfort, living conditions, safety and welfare of the citizens of the city by regulating the air pollution and fire hazards of open burning and outdoor burning.

Section 2. APPLICABILITY

A. This ordinance applies to all outdoor burning and open burning within the Village of Calumet.
B. This ordinance does not apply to grilling or cooking food using charcoal, wood, propane, or natural gas in cooking or grilling appliances.
C. This ordinance does not apply to burning for the purpose of generating heat in a stove, furnace, fireplace or other heating device within a building used for human or animal habitation.
D. This ordinance does not apply to the use of propane, acetylene, natural gas, gasoline or kerosene in a device intended for heating, construction or maintenance activities.

Section 3. DEFINITIONS For this ordinance the following definitions shall apply unless the context clearly indicates or requires a different meaning.

Village . The Village of Calumet (hereinafter "Village").

Village Manager. The Village of Calumet Manager, or their designee.

Clean Wood. Natural wood which has not been painted, varnished or coated with a similar material; has not been pressure treated with preservatives; and does not contain resins or glues as in plywood or other composite wood products.

Construction and Demolition Waste. Building waste materials, including, but not limited to, waste shingles, insulation, lumber, treated wood, painted wood, wiring, plastics, packaging, and rubble that results from construction, remodeling, repair and demolition operations on a house, commercial or industrial building, or other structures.

Garbage. Any animal or vegetable waste resulting from handling, preparation, cooking, and consumption of food.

Open Burning. Kindling or maintaining a fire where the products of combustion are emitted directly into the ambient air without passing through a stack or a chimney.

Outdoor Burning. Open burning or burning in an outdoor setting.

Refuse. Any trash, including, but not limited to, plastic, exclusions, furniture, bedding metals, tin, glass, and discarded building and household decorative materials.

Stack or Chimney. A flue, conduit, or duct designed to direct an effluent into ambient air.

Yard Waste. Regular waste produced from landscaping, gardening activities, trimming, pruning, mowing, and the maintenance of grounds.

Section 4. GENERAL PROHIBITION ON OUTDOOR BURNING AND OPEN BURING
Open burning and outdoor burning are prohibited in the Village unless the burning is specifically permitted by this ordinance.

Section 5. RECREATIONAL FIRES
Recreational fires on private property are permitted so long as they meet **all** the following requirements:

- The fire pit or receptacle does not exceed three feet in diameter.
- Fires are attended until they are extinguished, and ashes are cooled by a competent person of at least 18 years of age.
- Only clean wood products or commercially produced fuel products are burned.
- Recreational fires shall be located at least 25 feet from the nearest structure.
- Fire does not threaten trees, shrubs or branches that may ignite.
- Atmospheric conditions are favorable.
- Fire is in a pit or receptacle that inhibits the spread of a fire.
- Prohibit emission of smoke or fumes which irritate, annoy, or constitute a health nuisance to others living in the neighborhood.
- No fires will be allowed from midnight to 6:00 a.m.
- The fire does not endanger other buildings or structures.

Commented [LW1]: Here are other examples:
HANCOCK: "at least 20 feet from the nearest neighbor structure which is not on the same property as the recreational fire; "
CHASSELL: "positioned at least 10 feet away from any flammable objects or property lines. "
LAKE LINDEN: "The fire is not set within 50 feet of an existing building or structure."
MARQUETTE TOWNSHIP: "at least twenty-five feet (25) from the nearest structure which is not on the same property".
NEGAUNEE TOWNSHIP: "at least twenty-five feet (25') from the nearest structure which is not on the same property."
MUNISING: "shall be located at least 25 feet from the nearest structure which is not on the same property as the wood-burning unit and at least 15 feet from any combustible material, wall, window, or door."

Section 6. BONFIRES
Public or private bonfires in which the material wood exceed three feet in diameter require prior approval of the Village Manager and/or the Fire Chief.

Section 7. NO BURNING ORDERS
No burning may be conducted on days when the Department of Environmental Quality, Department of Natural Resources or Governor of Michigan has issued a ban applicable to the area.

Section 8. PENALTY
Failure to abate a violation of this section as prescribed by the Village Manager, code enforcement officer, or other city authorized representative shall result in a fine of up to $100 for each day during which the property owner is in violation.

Commented [LW2]: Since enforcement is a concern, perhaps we replace this section with:

SECTION 8: LIABILITY
A person utilizing or maintaining an outdoor fire shall be responsible for all fire suppression costs and any other liability resulting from damage caused by the fire.

Section 9. ADOPTION AND EFFECTIVE DATE
This Ordinance shall be in effect thirty (30) days from and after the passage, approval and publication, as provided by law.

Passed and adopted by the Village Council of the Village of Calumet, County of Houghton, and State of Michigan on the _____ day of _____, 2025.

VILLAGE OF CALUMET

By_____
Robert Tarvis
Village President

Attest:

_____
Lori Weir
Village Clerk

"BIG ANNIE WEEK" 2025

In Calumet

The week of June 17

The Michigan State Legislature declared June 17 as "Big Annie Day" when she was inducted into the Michigan Women's Hall of Fame in 1996.

Area businesses please join in the 2nd annual Big Annie Week. As last year, you might like to offer an in-store special sale item. Restaurants and coffee shops might like to feature a Big Annie sandwich, dessert or special brew coffee or tea or a featured ice cream. You may even want to decorate your store-front window with a Big Annie theme. (i.e. patriotic theme to carry over to 4th of July)

Thank you to those who caught the spirit of Big Annie Week last year. We appreciated the advertising on outdoor marques done by *Incredible Bank, Calumet Colosseum, Americinn and Range Bank.*

Any questions, please contact Anita Campbell at 906-337-2704 or pdalcampb@gmail.com

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Member of:
-American Association of Certified Public Accountants
-Certified Fraud Examiners Association
-Michigan Association of Certified Public Accountants

April 7, 2025

To the Village Council
Village of Calumet
Calumet, Michigan

I am pleased to confirm my understanding of the services I am to provide the Village of Calumet, Houghton County, for the year ended February 28, 2025.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, discretely presented component unit, each major fund and aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Calumet as of and for the year ended February 28, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Village of Calumet'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 my engagement, I will apply certain limited procedures to the Village of Calumet's RSI in accordance with auditing standards generally accepted in the United States of America. 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budgetary Comparison Schedules

I have also been engaged to report on supplementary information other than RSI that accompanies the Village of Calumet's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

Non-Major Governmental Fund Schedules
General Operating Analysis Schedules (revenues and expenditures)

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

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and will include tests of your accounting records of the Village's other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I 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. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

I 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.

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

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

My audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

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

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

Management override
Revenue recognition
Significant unusual transaction and reporting

Audit Procedures—Compliance

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

Other Services

I will also assist in preparing the financial statements of the Village of Calumet in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

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

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

Responsibilities of Management for the Financial Statements

My 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; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is also responsible for making drafts of financial statements, all financial records and related information available to me and for accuracy and completeness of that information (including information from outside of the general and subsidiary legers). You are also responsible for providing me 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 parities and all related-party relationships and transactions, and other matters (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to me in the written representation letter that the effects of any uncorrected misstatements aggregated by me 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 me 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 me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon.

Your responsibilities include acknowledging to me 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 me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing.

The audit documentation for this engagement is the property of Susan D Sanford, CPA PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation will be made available upon request and in a timely manner to State of Michigan, 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. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Susan D Sanford. Furthermore, upon request, I 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.

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 State. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Susan D Sanford is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I expect to begin my audit in June/July and to issue my reports no later than August 31, 2025, assuming records are in an auditable condition.

My fee for services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, **will not exceed $8,900.** The contract may be extended for one additional year based on mutual agreement between both parties. The audit fee includes any additional follow up or consultation with the Village personnel, State and Federal Government personnel regarding the audit and preparing the annual F-65 report, Act 51 report, DDA report, and Municipal Finance Qualifying Statement. My standard hourly rate is $125. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me 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 audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Reporting

I will issue a written report upon completion of my audit of the Village of Calumet's financial statements. My report will be addressed to the Village of Calumet's Council. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I appreciate the opportunity to be of service to the Village of Calumet and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the attached copy and return it to me.

Very truly yours,

Susan D. Sanford CPA PLLC

Susan D. Sanford, CFE, CPA

Susan D. Sanford, CPA PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Village of Calumet.

By: _____

Title: _____

Date _____

Stronger Communities. Stronger Connections.

We're excited to have you join us for this year's U.P. Manager's Spring Summit, taking place in Escanaba on May 29th and 30th.

This two-day gathering brings together city managers and partners from across the Upper Peninsula. It's a chance to share ideas, learn how to navigate and leverage programs, stay up to date on planning and policy changes, and connect with others doing similar work across the region.

Event Location
Our meeting will take place at the Terrace Bay Hotel, located along the scenic shoreline of Little Bay de Noc at 7146 P Road, Gladstone. Room rates, booking details, and the group rate access code can be found on the second page of this letter..

What's Planned
We'll kick things off Thursday evening with a guided tour of downtown Escanaba at 3:00 PM. It's a chance to walk through our historic main street, hear about current development efforts, and see what's taking shape in our community. Following the tour, we'll gather at the Fresh Coast Lounge in the Terrace Bay Hotel at 5:00 pm for a casual evening of drinks and appetizers. It's a relaxed setting to connect with colleagues, share experiences, and enjoy some time together.

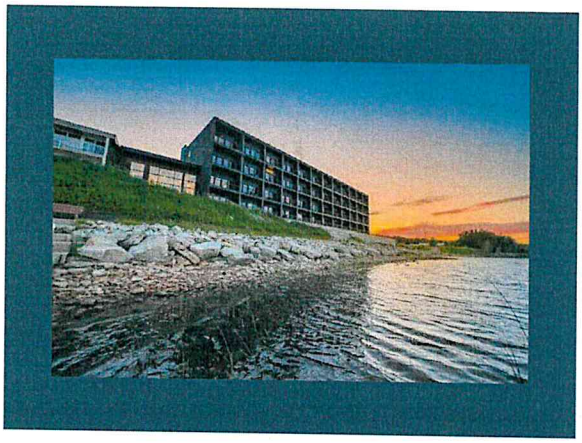
Friday is focused on learning, discussion, and connection. The agenda includes panels, roundtable conversations, and presentations from leaders across Michigan who are actively working to move their communities forward. It's a great opportunity to ask questions, exchange ideas, and take away insights you can put to use. We'll also provide lunch for all attendees.

We'll be sending out the full summit packet soon, which will include details on the event schedule, hotel accommodations, local tours, and meal options. We're proud to host this summit in Escanaba and look forward to welcoming you to our city. If you have any questions or need assistance, please don't hesitate to contact us at 906-786-9402 or by email at jmcneil@escanaba.org.

Safe travels — we'll see you soon!

James McNeil

James McNeil
City Manager



Stronger Communities. Stronger Connections.

Reservation Information

Located just off US 2/M-35, north of Escanaba, the Terrace Bay Hotel is a centrally located venue that will host the 2025 Spring Summit. The hotel features convenient access to a Biggby Coffee shop, the Freshwater Tavern, Fresh Coast Lounge, a pool, and other standard amenities.

Reserve your room today by calling (906) 786-7554 or visiting www.terracebayhotel.com. Be sure to use code UP25 to receive the special rates listed below:

- Inland 2 Queen or 1 King: $99 + tax
- Lakeside 2 Queen or 1 King: $119 + tax
- Lakeside Suites and Tower Rooms: $139 + tax
-

Address: 7146 P Rd, Gladstone, MI 49837

Escanaba and the surrounding areas offer a variety of other lodging options just a short drive from the Terrace Bay Hotel, should you need alternative accommodations. If you have any difficulties obtaining lodging, please feel free to contact the City at 906-786-9402. We would be happy to assist you.

Attention Calumet Village Residents!!!

Place Items to Curb May 16 – May 25

Pickup Date: May 27th

Spring Cleanup in the Village of Calumet is underway! Pick-up by our Department of Public Works is on May 27th.

Place leaves and branches at the curb for pickup by the end of the day May 26th. Leaves must be bagged or piled and covered to protect from the wind. Branches must be bundled together. Branches must be less than 4 feet in length and 3 inches in diameter.

Call 337-1720 or 337-1713 with any questions.