

**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING AGENDA
WEDNESDAY, DECEMBER 18, 2024, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL:
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes)
- III. APPROVAL OF CONSENT AGENDA:
 - A. March Minutes
 - B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS:
- V. IOHT Event Approval:
 1. Polar Roll, February 15 & 17-19 hosted by 906 AT
- VI. APPROVAL OF AGENDA:
- VII. OLD BUSINESS
 - A. Updates:
 1. Negaunee Motorized ORV/Snowmobile Bypass Trail
 - a. Ready for winter use, work to be completed Spring 2025
 2. Lakenenland Extension
 - a. EGLE Public Comment Session: December 6th through 26th
- VIII. NEW BUSINESS
 1. IOHRA 2025 Budget Final Approval
 2. File Declaration and Notice for Negaunee Marshland Boardwalk
 3. Board Packet: Recreation Authorities Act, Articles of Incorporation, By-Laws
 4. Approval of IOHRA 2025 Meeting Dates
- IX. ADMINISTRATOR REPORT
- X. BOARD COMMENT
- XI. PUBLIC COMMENT
- XII. ADJOURNMENT

NEXT MEETING DATE: Wednesday, January 22, 2024, 4:30 pm Ishpeming Senior Center



PO Box 326
350 Iron Street
Negaunee, MI 49866
906-235-2923
ironoreheritage@gmail.com

**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING MINUTES
WEDNESDAY, NOVEMBER 20, 2024, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. ROLL CALL: present- **Don Britton, Nick Leach, Jon Becker, Larry Bussone**
excused absent- **Dawn Hoffman, Glenn Johnson**; guests- **Diane Gauthier from Go Get Outside**
- II. PUBLIC COMMENT (Agenda Items – Limit to three minutes): **none**
- III. APPROVAL OF CONSENT AGENDA: **Becker motions to approve, Bussone seconds, aye all**
 - A. March Minutes
 - B. Bills to be Paid
- IV. APPROVAL OF FINANCIAL REPORTS: **Bussone motions to approve, Leach seconds, aye all**
- V. IOHT Event Approval:
 - A. Ishpeming Turkey Trot, November 28 hosted by Go Get Outside: **Diane Gauthier presented the trail use permit for the 12th Annual Ishpeming Turkey Trot which is a fundraiser for a school food assistance program for area students. Bussone motions to approve permit, Becker seconds, aye all**
- VI. APPROVAL OF AGENDA: **Hendrickson requested a subtopic to New Business 1; Nicolet CD maturing Bussone motions to approve agenda w/ subtopic, Leach seconds, ayes all**
- VII. OLD BUSINESS
 - A. Updates:
 1. Negaunee Boardwalk
 - a. CN Railroad installed a new culvert; boardwalk no longer flooded: **Hendrickson presented updated drone footage which showed the CN Railroad culvert work and the current water level which is back to reasonable levels**
 2. Negaunee ORV Trail Extension
 - a. Bottomless culvert installed; trail bypass connected: **Britton requested that we bring in stone to cap the topsoil on the northeast side of the bypass; Hendrickson indicated that there are still remaining trail maintenance funds in the budget; the trails will need to be barriered so motorized traffic doesn't use the previous (non-motorized) snowmobile route**
 3. Lakenenland Extension
 - a. Timeline, wetlands management plan submitted to EGLE: **Hendrickson presented the 2025 timeline provided by Coleman Engineering which is: finalize permits and plans by January 31; Request for Bids goes out March 1; Construction Starts Latest by May 1 (as requested by the IOHRA board); Project completed July 15**

4. Millage passed all three townships, need to plan for board succession
 - a. **Discuss Friends of IOHT for future millage & community engagement: Hendrickson will attend the December township board meetings, Ely, Humboldt and Republic. Will start onboarding the townships with the Recreation Authority Act; IOHRA Articles of Incorporation and Bylaws. The timeline would be to have selections made at their February board meeting and invite the representatives to attend the March meeting as guests in preparation for the handoff at the April 2025 Annual Meeting. Hendrickson will also contact the City of Marquette and Marquette County to start their process for replacing City Rep Leach and appoint the odd number board member from the County. Becker also brought up the concept of Friends of IOHT group to advocate for future millages, next millage being 2028.**

VIII. NEW BUSINESS

1. **IOHRA 2025 Budget Proposal: general discussion how well the previous budget worked, only made one amendment in October; insurance was a discussion point, along with adding a new category for the IOHT Maintenance Truck; the proposed 2025 budget will have approximately \$150,000 deficit due to the Lakenenland Extension which has been planned for: Leach recommended tabling the budget until December were we'll have more board input and a chance for Hendrickson give it another review.**
 - a. **Nicolet Bank CD: Leach motions to give Hendrickson the authority to reinvest it in another CD depending on terms and return shop around for 6 months at 4.5% return, Britton seconds, aye all**
2. **Request to attend International Trail Summit- Madison, Wisconsin on April 14-17, 2025: Hendrickson submitted a request to attend the summit which bring together trail organizations and builders from across the country and internationally, it was suggested by Carol Fulsher that it would be a good opportunity to meet peer groups and get first hand experience with other organizations along with a good networking opportunity, Leach motions to send Hendrickson to the Trail Summit, Becker seconds, all aye**
3. **Accept Laura MacDonald's IOHRA appointment to represent Negaunee Township: MacDonald was approved at the Negaunee Township Meeting on November 14; MacDonald would fill the partial term for Al Reynolds' seat until March 31, 2025, and then need to be reappointed in April. In additional a brief discussion on the new board members coming aboard along with out-going board member replacement and restaging board seat terms to create alternating appointments going forward. Leach motions to accept MacDonald's appointment, Becker seconds, aye all**

IX. ADMINISTRATOR REPORT: Contributions to the Jim Thomas Memorial: 15 donations for \$895 to date; issues with Electric Outdoor pilot camping unit resolved with the Health Department, letter of support written to the City of Negaunee to continue the project, in Spring 2025 readdress it with the City of Negaunee; Winthrop Junction Recreation Passport Grant application score improved by 35pts to 135, most likely will not get the grant but will be more prepared for the next round; Britton suggested submitting the grant one more time with improvements and if we don't get it move on to the next project which would be most likely be the Negaunee Ice Arena Trailhead

X. BOARD COMMENT: Leach reported to the board that he and Hendrickson met with Jim Thompson at the Great Lake Wood Products property in Negaunee Township, he is proposing selling 15 acres on the back of the property to the IOHRA which adjoins the Koski Forst Property acquired this year, look at it for a possible acquisition in the future, Britton recommend committing to the Koski Forest Property first then look at possible expansion, Bussone brought up we are still considering the O'Dovero property Leach will inquire with Township assessor on current market value as just land; Leach will get back with Thompson that it was discussed and will be a future consideration; Britton indicated that he will get with Tom Lakenenland regarding the timeline for the extension

XI. PUBLIC COMMENT: none

XII. ADJOURNMENT: Becker motions, Bussone seconds, aye all

NEXT MEETING DATE: Wednesday, December 18, 2024, 4:30 pm Ishpeming Senior Center

Iron Ore Heritage Recreation Authority

Balance Sheet

As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
003-006 · U.P. State Bank Savings	207,327.93
003-003 · Nicolet Bank CD	103,745.12
001-006 · Embers Savings	13.31
001-005 · nicolet promontory acct	340,959.08
001-004 · nicolet bank checking account	49,925.05
Total Checking/Savings	701,970.49
Accounts Receivable	
018-012 · Taxes Receivables - unassig...	-121.40
018-000 · Taxes Receivable	
018-005 · Taxes Receivable - Mqt Twp	-60.44
018-006 · Taxes Receivable - Marque...	-9,468.37
Total 018-000 · Taxes Receivable	-9,528.81
018-009 · Grants Receivable	5,600.00
Total Accounts Receivable	-4,050.21
Other Current Assets	
018-013 · Taxes Receivable - unassign...	55,391.95
001-001 · Undeposited Funds	545.26
Total Other Current Assets	55,937.21
Total Current Assets	753,857.49
Fixed Assets	
130-002 · Land - Northview	4,578.75
Total Fixed Assets	4,578.75
TOTAL ASSETS	758,436.24
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	386.50
Credit Cards	22.25
Other Current Liabilities	
204-000 · Accrued Wages	7,452.68
203-000 · Unearned revenue	179,748.94
200-258 · Federal Taxes	994.76
200-259 · State Taxes	404.88
Total Other Current Liabilities	188,601.26
Total Current Liabilities	189,010.01
Total Liabilities	189,010.01
Equity	
395-000 · Unrestricted Net Assets	608,351.61
Net Income	-38,925.38
Total Equity	569,426.23
TOTAL LIABILITIES & EQUITY	758,436.24

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual

November 2024

	Nov 24	Budget	% of Bud...
Ordinary Income/Expense			
Income			
General Revenue			
573-000 · Local Community Stabilization	934.78	0.00	100.0%
674-002 · Individual Contributions	1,745.00	0.00	100.0%
664-000 · Interest	734.52	850.00	86.4%
Total General Revenue	3,414.30	850.00	401.7%
Program Revenue			
Restricted			
541-000 · Local Grants	10,000.00		
539-000 · State Grants	0.00	75,000.00	0.0%
Total Restricted	10,000.00	75,000.00	13.3%
Total Program Revenue	10,000.00	75,000.00	13.3%
Total Income	13,414.30	75,850.00	17.7%
Gross Profit	13,414.30	75,850.00	17.7%
Expense			
840-000 · IOHT Maintenance Truck	136.76		
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	253.73		
62890 · Rent, Parking, Utilities	425.02	425.00	100.0%
Total 62800 · Facilities and Equipment	678.75	425.00	159.7%
701-000 · Payroll	5,135.46	5,375.00	95.5%
727-000 · Office Supplies	44.97	100.00	45.0%
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	71.99	0.00	100.0%
800-002 · Postage, Mailing Service	0.00	74.00	0.0%
Total 800-000 · Operations	71.99	74.00	97.3%
802-000 · Accounting Contract Services	0.00	50.00	0.0%
850-000 · Telephone, Telecommunications	105.20	110.00	95.6%
870-000 · Board Meeting Expenses	16.95	20.00	84.8%
900-000 · Printing and Publishing	1,120.29	0.00	100.0%
970-000 · Capital Outlay			
970-200 · Trail Expense			
970-216 · Lakeneland	0.00	87,500.00	0.0%
970-202 · Trail Supplies	102.57	150.00	68.4%
970-203 · Trail Maintenance	4,595.16	0.00	100.0%
Total 970-200 · Trail Expense	4,697.73	87,650.00	5.4%
970-300 · Engineering	6,590.50	0.00	100.0%
Total 970-000 · Capital Outlay	11,288.23	87,650.00	12.9%
990-000 · Debt Service			
990-002 · Bank Fees	20.44	5.00	408.8%
Total 990-000 · Debt Service	20.44	5.00	408.8%
Total Expense	18,619.04	93,809.00	19.8%
Net Ordinary Income	-5,204.74	-17,959.00	29.0%
Net Income	-5,204.74	-17,959.00	29.0%

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
 January through November 2024

	<u>Jan - Nov...</u>	<u>Budget</u>	<u>% of Bud...</u>
Ordinary Income/Expense			
Income			
General Revenue			
573-000 · Local Community Stabilization	934.78	801.91	116.6%
674-002 · Individual Contributions	2,270.00	199.95	1,135.3%
674-001 · Corporate Contributions	1,332.39		
401-000 · Taxes	379,115.15	349,554.00	108.5%
664-000 · Interest	22,463.74	12,500.00	179.7%
671-000 · Other Revenue	719.00	550.44	130.6%
Total General Revenue	406,835.06	363,606.30	111.9%
Program Revenue			
Unrestricted	75.90	600.00	12.7%
Restricted			
541-000 · Local Grants	10,000.00		
538-000 · ORV State Grant	74,738.72	89,515.00	83.5%
674-005 · Individual Contribution	121.90		
674-003 · Mile Marker	0.00	2,250.00	0.0%
539-000 · State Grants	150,700.00	460,500.00	32.7%
Total Restricted	235,560.62	552,265.00	42.7%
Total Program Revenue	235,636.52	552,865.00	42.6%
Total Income	642,471.58	916,471.30	70.1%
Gross Profit	642,471.58	916,471.30	70.1%
Expense			
840-000 · IOHT Maintenance Truck	566.06		
62800 · Facilities and Equipment			
62840 · Equip Rental and Maintenance	628.14		
62890 · Rent, Parking, Utilities	4,522.47	4,675.00	96.7%
Total 62800 · Facilities and Equipment	5,150.61	4,675.00	110.2%
701-000 · Payroll	60,680.97	59,125.00	102.6%
727-000 · Office Supplies	256.81	1,100.00	23.3%
730-000 · Office Equipment	105.98	0.00	100.0%
740-000 · Merchandise expense			
741-000 · Decal expense	477.00		
740-000 · Merchandise expense - Other	101.88		
Total 740-000 · Merchandise expense	578.88		
800-000 · Operations			
800-001 · Books, Subscriptions, Reference	2,367.12	1,400.00	169.1%
800-002 · Postage, Mailing Service	224.85	224.00	100.4%
800-004 · Volunteer Recognition	0.00	750.00	0.0%
800-000 · Operations - Other	56.11		
Total 800-000 · Operations	2,648.08	2,374.00	111.5%

Iron Ore Heritage Recreation Authority
Profit & Loss Budget vs. Actual
 January through November 2024

	Jan - Nov...	Budget	% of Bud...
800-955 · Insurance - Liability, D and O	2,634.00	1,900.00	138.6%
800-956 · Insurance - Workers' Comp	506.00	0.00	100.0%
801-000 · outside contract services	70.00		
802-000 · Accounting Contract Services	7,070.00	6,630.00	106.6%
803-000 · Professional Services Fees	9,808.75	5,500.00	178.3%
850-000 · Telephone, Telecommunications	1,081.91	1,210.00	89.4%
860-000 · Travel and Meetings	-387.23	1,600.00	-24.2%
870-000 · Board Meeting Expenses	336.99	220.00	153.2%
880-000 · Marketing			
880-005 · Print advertising	1,274.00	2,750.00	46.3%
881-000 · Public Relations	470.83	2,700.00	17.4%
884-000 · Website	0.00	1,750.00	0.0%
885-000 · Logo Apparel	701.88	1,000.00	70.2%
Total 880-000 · Marketing	2,446.71	8,200.00	29.8%
900-000 · Printing and Publishing	2,552.29	1,200.00	212.7%
970-000 · Capital Outlay			
970-100 · Signage			
970-105 · trail safety signage	2,320.94	4,100.00	56.6%
970-102 · Acknowledgement signs	439.00	500.00	87.8%
970-103 · Interpretive signs	0.00	2,000.00	0.0%
970-104 · Trail mile marker expense	0.00	1,350.00	0.0%
Total 970-100 · Signage	2,759.94	7,950.00	34.7%
970-200 · Trail Expense			
970-216 · Lakenenland	0.00	350,000.00	0.0%
970-215 · Acquisition	148,933.07	150,700.00	98.8%
970-214 · Boardwalk	324,463.48	287,000.00	113.1%
970-211 · Negaunee Township Trailhead	13.25	0.00	100.0%
970-204 · ORV Trail Work	65,180.55	89,515.00	72.8%
970-208 · trail head	53.89		
970-202 · Trail Supplies	4,035.42	5,450.00	74.0%
970-203 · Trail Maintenance	13,114.20	25,500.00	51.4%
970-206 · Grooming Expenses	0.00	1,800.00	0.0%
970-200 · Trail Expense - Other	133.51		
Total 970-200 · Trail Expense	555,927.37	909,965.00	61.1%
970-300 · Engineering	26,558.49	75,332.00	35.3%
Total 970-000 · Capital Outlay	585,245.80	993,247.00	58.9%
990-000 · Debt Service			
990-002 · Bank Fees	44.35	55.00	80.6%
Total 990-000 · Debt Service	44.35	55.00	80.6%
Total Expense	681,396.96	1,087,036.00	62.7%
Net Ordinary Income	-38,925.38	-170,564.70	22.8%
Net Income	-38,925.38	-170,564.70	22.8%

Iron Ore Heritage Recreation Authority
Deposit Detail
November 2024

Type	Date	Name	Account	Amount
Deposit	11/01/2024		001-004 - nicoleet bank checking ac...	1,143.37
Payment	11/01/2024	City of Marquette taxes	001-001 - Undeposited Funds	-1,143.37
TOTAL				-1,143.37
Deposit	11/05/2024		001-004 - nicoleet bank checking ac...	159.54
Payment	09/08/2024	Patrick O'Connell	001-001 - Undeposited Funds	-96.52
Payment	11/05/2024	Pat Campbell	001-001 - Undeposited Funds	-14.86
Payment	11/05/2024	Theodore Beidler	001-001 - Undeposited Funds	-48.06
TOTAL				-159.54
Deposit	11/06/2024		001-004 - nicoleet bank checking ac...	7,000.00
		michigan Trails Gree...	541-000 - Local Grants	-7,000.00
TOTAL				-7,000.00
Deposit	11/06/2024		001-004 - nicoleet bank checking ac...	3,000.00
		Chocolay Township	541-000 - Local Grants	-3,000.00
TOTAL				-3,000.00
Deposit	11/27/2024		001-004 - nicoleet bank checking ac...	350.00
Payment	11/27/2024	James & Sharon Ric...	001-001 - Undeposited Funds	-50.00
Payment	11/27/2024	Regina Bergh	001-001 - Undeposited Funds	-25.00
Payment	11/27/2024	Kimme Peterson	001-001 - Undeposited Funds	-100.00
Payment	11/27/2024	James & Marilyn Tho...	001-001 - Undeposited Funds	-100.00
Payment	11/27/2024	Adele & Wendell Tho...	001-001 - Undeposited Funds	-25.00
Payment	11/27/2024	Leroy & Linda Warner	001-001 - Undeposited Funds	-50.00
TOTAL				-350.00
Deposit	11/29/2024		001-005 - nicoleet promontory acct	734.52
			664-000 - Interest	-734.52
TOTAL				-734.52
Deposit	11/30/2024		001-004 - nicoleet bank checking ac...	2,242.10
		Local Community Sta...	573-000 - Local Community Stabiliza...	-934.78
Payment	11/19/2024	City of Marquette taxes	001-001 - Undeposited Funds	-477.32
Payment	11/19/2024	Jon & Blanche Wali...	001-001 - Undeposited Funds	-210.00
Payment	11/19/2024	Jean Waggoner	001-001 - Undeposited Funds	-100.00
Payment	11/19/2024	Dennis Fosco	001-001 - Undeposited Funds	-20.00
Payment	11/19/2024	Katherine Peters Trust	001-001 - Undeposited Funds	-500.00
TOTAL				-2,242.10
Deposit	11/27/2024		001-004 - nicoleet bank checking ac...	386.05
Payment	11/27/2024	City of Marquette taxes	001-001 - Undeposited Funds	-386.05
TOTAL				-386.05

Iron Ore Heritage Recreation Authority Transaction Detail by Account November 2024

Num	Name	Memo	Amount
001-004 · nicoleet bank checking account			
	QuickBooks Payroll Service	Deposit	1,143.37
		Created by Payroll Service on 11/01/2024	-1,969.14
		Deposit	159.54
1847	Associated Constructors		-4,215.16
1848	Carey-Sodergren	IOHT Neg Twp pit toilet pumping	-380.00
1843	City of Marquette	Neg Twp Trailhead Lighting	-13.25
1849	Coleman Engineering	Lakeland Extension Engineering Fees	-6,590.50
1840	Marquette County YMCA	Office Rent	-350.00
41039	Robert J Hendrickson	Direct Deposit	0.00
		Deposit	7,000.00
		Deposit	3,000.00
EFTPS	United States Treasury	26-1571652	-994.74
	QuickBooks Payroll Service	Created by Payroll Service on 11/15/2024	-1,969.12
41040	Robert J Hendrickson	Direct Deposit	0.00
1842	City of Marquette	Carp River Kiln Lighting	-46.77
1845	City of Negaunee	RR Crossing Lighting	-15.00
1846	Nicolet National Bank	Monthly CC billing	-1,523.78
1841	Northland Lawn	IOHT Mower Maintenance	-253.73
1844	Verizon	IOHRA Cell Phone	-74.95
		Deposit	350.00
		Deposit	386.05
		Service Charge	-0.70
		Deposit	2,242.10
Total 001-004 · nicoleet bank checking account			-4,115.78
TOTAL			-4,115.78