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**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING AGENDA
WEDNESDAY, DECEMBER 17, 2025, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. CALL to ORDER:
- II. ROLL CALL:
- III. APPROVAL OF AGENDA:
- IV. PUBLIC COMMENT (Agenda Items – Limit to three minutes):
- V. CONSENT AGENDA:
 - A. August Minutes
 - B. Bills to be Paid
- VI. FINANCIAL REPORT:
- VII. Event Approval:
2026 Polar Roll Adventure Race, Feb. 21-26 & Marji Gesick, Sept. 18-20 hosted by 906 Adventure Team
- VIII. OLD BUSINESS
 - A. Updates:
 - 1. Lakenenland Extension: plan going forward
 - 2. 2026 IOHRA Budget Approval
- IX. NEW BUSINESS:
 - A. Millage Tax Rolls & Bills reprinting reimbursement for Ely, Humboldt & Republic Townships
 - B. 2026 IOHRA Meeting Dates Approval
 - C. IOHRA Vision & Goals Session:
- X. ADMINISTRATOR REPORT:
- XI. BOARD COMMENT:
- XII. PUBLIC COMMENT:
- XIII. ADJOURNMENT:

NEXT MEETING DATE: Wednesday, January 28, 2026, 4:30 pm Ishpeming Senior Center



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**IRON ORE HERITAGE RECREATION AUTHORITY
MONTHLY BOARD MEETING MINUTES
WEDNESDAY, NOVEMBER 19, 2025, 4:30pm
Ishpeming Multi-purpose Senior Center, Ishpeming**

- I. CALL to ORDER: 4:32pm
- II. ROLL CALL: present: Larry Bussone, Jim Kippola, Carl Hosang, Jon Becker, Dawn Hoffman; Joe Neumann; absent: John Dulek, excused Larua MacDonald, Lauren Luce, Glenn Johnson; guest Ron Yesney, MIDNR
- III. APPROVAL OF AGENDA: Hoffman motioned to approve agenda; Bussone seconded; ayes-all
- IV. PUBLIC COMMENT (Agenda Items – Limit to three minutes): none
- V. CONSENT AGENDA: Bussone motioned to approve consent agenda; Hoffman seconded; ayes-all
 - A. August Minutes
 - B. Bills to be Paid
- VI. FINANCIAL REPORT: no major changes noted; Neumann motioned to approve Financial Report
- VII. Event Approval: IshpeTurkey Trot; Diane Gauthier presented event at October meeting; Hosang motioned to approve event request; Kippola seconded; ayes-all
- VIII. OLD BUSINESS
 - A. Updates:
 - 1. Lakenenland Extension: project discussion focused on funding, scope, and potential implementation strategies. The original plan—which could exceed \$1 million—proposes constructing a separate 4.5-mile non-motorized trail extension running parallel to the existing ORV/snowmobile route, the original intent of the project. In contrast, Option B centers on improving the existing motorized corridor at a substantially lower cost. The administrator will review requirements for grant funding through the Michigan Trust Fund and the Michigan Trails Fund, noting that updated plans will need to be resubmitted for approval. Adding to the complexity is the planned reactivation of Co Rd BAA, which runs along and within the same right-of-way. The Marquette Road Commission will be working on the road corridor in the upcoming year with no completion date given. The board will be tasked with deciding on direction of the project at the December meeting.
- IX. NEW BUSINESS:
 - A. 2026 Budget: No major budget changes were made aside from the Budgeted Use of Fund Balance line item for the Lakenenland Extension project. Millage revenue is expected to increase, driven primarily by the three municipalities—Ely, Humboldt, and Republic—that voted to join the IOHRA last fall, as well as growth in the tax base in other communities. Three budget scenarios were presented to the board, each tied to the decision on how to proceed with the Lakenenland Extension. Approval of the 2026 budget will take place at the December board meeting.

- B. Barnes-Hecker 100th: the IOHRA has been asked by members of the Barnes-Hecker 100th mine disaster anniversary if there was something to contribute to the event. Discussion included designating a route to the mine site from the IOHT via Wawonowin Club Road (CoRd 478) to Diorite Road (CoRd 496) to CoRd CI. This would be a permanent route designation. Another suggested would be to install an historic interpretive sign at the Wawonowin crossing with history of the Barnes-Hecker Mine and a map of designated route to the mine memorial.
- C. IOHRA Vision & Goals Session: request by the board chair for each board member bring "that one project" they would like to see happen for their community in the upcoming year.
- X. ADMINISTRATOR REPORT: Meet with the NTN to discuss final project planning documentation/trail plan for Koski Woods, plan will be completed by the end of 2025; discuss the City of Negaunee Campground/ORV parking lot lease with the city attorney; the parking lot property will be removed from the lease; some wording will be amended regarding the campground, it will then be presented to both the city and the IOHRA for approval before being signed
- XI. BOARD COMMENT: Bussone suggested to approach Ishpeming Township to join the IOHRA; Hosang will keep us updated on the Barnes-Hecker 100th anniversary; Hoffman indicated that wayfinding is still needed in Ishpeming, especially from Cliffs Shaft to Winthrop Jct; Nuemann indicated that parking lot improvements and boundary has been improved at the IOHT trailhead/Township Park off Kawabawgam Road; Kippola informed the group that finding from the recreation and planning committee from Humboldt will have a report soon
- XII. PUBLIC COMMENT: none
- XIII. ADJOURNMENT: Bussone motioned to adjourn; Hoffman seconded; meeting adjourned at 5:42pm
- NEXT MEETING DATE: Wednesday, December 17, 2025, 4:30 pm Ishpeming Senior Center*

12/09/25

Iron Ore Heritage Recreation Authority

Balance Sheet

As of November 30, 2025

| | Nov 30, 25 |
|--|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 003-006 · U.P. State Bank Savings | 323,504.42 |
| 003-005 · U.P. State Bank CD | 400,000.00 |
| 001-006 · Embers Savings | 13.31 |
| 001-005 · nicoleet promontory acct | 468,363.82 |
| 001-004 · nicoleet bank checking acco... | 49,872.84 |
| Total Checking/Savings | 1,241,754.39 |
| Accounts Receivable | |
| 018-000 · Taxes Receivable | |
| 018-006 · Taxes Receivable - Marqu... | 2,676.58 |
| Total 018-000 · Taxes Receivable | 2,676.58 |
| 018-009 · Grants Receivable | 727.00 |
| Total Accounts Receivable | 3,403.58 |
| Other Current Assets | |
| 018-013 · Taxes Receivable - unassig... | 54,294.62 |
| Total Other Current Assets | 54,294.62 |
| Total Current Assets | 1,299,452.59 |
| TOTAL ASSETS | 1,299,452.59 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 204-000 · Accrued Wages | 5,722.06 |
| 203-000 · Unearned revenue | 145,487.51 |
| 200-258 · Federal Taxes | 1,030.94 |
| 200-259 · State Taxes | 417.00 |
| Total Other Current Liabilities | 152,657.51 |
| Total Current Liabilities | 152,657.51 |
| Total Liabilities | 152,657.51 |
| Equity | |
| 395-000 · Unrestricted Net Assets | 698,912.30 |
| Net Income | 447,882.78 |
| Total Equity | 1,146,795.08 |
| TOTAL LIABILITIES & EQUITY | 1,299,452.59 |

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

January through November 2025

| | Jan - Nov 25 | Budget | % of Bud... |
|---|-------------------|-------------------|---------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| General Revenue | | | |
| 673-000 · State Travel Reimbursement | 828.85 | | |
| 674-002 · Individual Contributions | 215.00 | | |
| 401-000 · Taxes | 481,823.39 | 500.00 | 43.0% |
| 664-000 · Interest | 23,782.39 | 399,800.00 | 120.5% |
| Total General Revenue | 506,649.63 | 420,400.00 | 120.5% |
| Program Revenue | | | |
| Restricted | | | |
| 674-006 · Sign Sponsorship | 0.00 | 1,500.00 | 0.0% |
| 538-000 · ORV State Grant | 147,839.06 | 88,000.00 | 168.0% |
| Total Restricted | 147,839.06 | 89,500.00 | 165.2% |
| Total Program Revenue | 147,839.06 | 89,500.00 | 165.2% |
| Total Income | 654,488.69 | 509,900.00 | 128.4% |
| Gross Profit | 654,488.69 | 509,900.00 | 128.4% |
| Expense | | | |
| 840-000 · IOHT Maintenance Truck | 994.03 | 1,600.00 | 62.1% |
| 62800 · Facilities and Equipment | | | |
| 62840 · Equip Rental and Maintenance | 108.97 | 800.00 | 13.6% |
| 62890 · Rent, Parking, Utilities | 4,630.44 | 4,675.00 | 99.0% |
| Total 62800 · Facilities and Equipment | 4,739.41 | 5,475.00 | 86.6% |
| 701-000 · Payroll | 62,513.04 | 66,410.00 | 94.1% |
| 727-000 · Office Supplies | 509.91 | 550.00 | 92.7% |
| 729-000 · Equipment | 3,881.49 | 4,000.00 | 97.0% |
| 730-000 · Office Equipment | 37.96 | 906.68 | 4.2% |
| 754-000 · Grant expense | 0.00 | 500.00 | 0.0% |
| 800-000 · Operations | | | |
| 800-001 · Books, Subscriptions, Reference | 2,495.68 | 2,700.00 | 92.4% |
| 800-002 · Postage, Mailing Service | 193.00 | 325.00 | 59.4% |
| 800-004 · Volunteer Recognition | 0.00 | 400.00 | 0.0% |
| 800-000 · Operations - Other | 38.45 | 0.00 | 100.0% |
| Total 800-000 · Operations | 2,727.13 | 3,425.00 | 79.6% |
| 800-955 · Insurance - Liability, D and O | 2,151.00 | 2,151.00 | 100.0% |
| 800-956 · Insurance - Workers' Comp | 92.00 | 92.00 | 100.0% |
| 802-000 · Accounting Contract Services | 7,029.95 | 7,280.00 | 96.6% |
| 803-000 · Professional Services Fees | 1,970.00 | 2,850.00 | 69.1% |
| 850-000 · Telephone, Telecommunications | 1,178.50 | 1,210.00 | 97.4% |
| 860-000 · Travel and Meetings | 844.27 | 1,300.00 | 64.9% |
| 870-000 · Board Meeting Expenses | 271.26 | 330.00 | 82.2% |
| 880-000 · Marketing | | | |
| 880-005 · Print advertising | 2,350.00 | 4,650.00 | 50.5% |
| 881-000 · Public Relations | 456.00 | 500.00 | 91.2% |
| 884-000 · Website | 150.00 | 1,665.00 | 9.0% |
| 885-000 · Logo Apparel | 0.00 | 600.00 | 0.0% |
| 880-000 · Marketing - Other | 0.00 | 30.38 | 0.0% |
| Total 880-000 · Marketing | 2,956.00 | 7,445.38 | 39.7% |
| 900-000 · Printing and Publishing | 109.66 | 50.00 | 219.3% |
| 956-000 · Property tax | 21.55 | 21.55 | 100.0% |

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

January through November 2025

| | Jan - Nov 25 | Budget | % of Bud... |
|-------------------------------------|--------------|------------|-------------|
| 970-000 · Capital Outlay | | | |
| 970-100 · Signage | | | |
| 970-105 · trail safety signage | 274.50 | 250.00 | 109.8% |
| 970-101 · Trail directional signage | 0.00 | 1,200.00 | 0.0% |
| 970-102 · Acknowledgement signs | 151.73 | 700.00 | 21.7% |
| 970-103 · Interpretive signs | 2,994.00 | 3,500.00 | 85.5% |
| 970-100 · Signage - Other | 1.00 | 0.00 | 100.0% |
| Total 970-100 · Signage | 3,421.23 | 5,650.00 | 60.6% |
| 970-200 · Trail Expense | | | |
| 970-215 · Acquisition | 1,260.77 | 0.00 | 100.0% |
| 900-212 · Benches | 0.00 | 1,500.00 | 0.0% |
| 970-204 · ORV Trail Work | 76,592.50 | 89,000.00 | 86.1% |
| 970-202 · Trail Supplies | 653.36 | 501.00 | 130.4% |
| 970-203 · Trail Maintenance | 10,609.36 | 13,000.00 | 81.6% |
| 970-206 · Grooming Expenses | 550.00 | 750.00 | 73.3% |
| Total 970-200 · Trail Expense | 89,665.99 | 104,751.00 | 85.6% |
| 970-300 · Engineering | 21,486.28 | 41,000.00 | 52.4% |
| Total 970-000 · Capital Outlay | 114,573.50 | 151,401.00 | 75.7% |
| 990-000 · Debt Service | | | |
| 990-002 · Bank Fees | 5.25 | 165.00 | 3.2% |
| Total 990-000 · Debt Service | 5.25 | 165.00 | 3.2% |
| Total Expense | 206,605.91 | 257,162.61 | 80.3% |
| Net Ordinary Income | 447,882.78 | 252,737.39 | 177.2% |
| Net Income | 447,882.78 | 252,737.39 | 177.2% |

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12/09/25

Accrual Basis

Iron Ore Heritage Recreation Authority
Transaction Detail by Account
November 2025

| Num | Name | Memo | Amount |
|--|----------------------------|---|------------------|
| 001-004 · nicolet bank checking account | | | |
| | QuickBooks Payroll Service | Created by Payroll Service on 10/31/2025 | -2,028.09 |
| 41065 | Robert J Hendrickson | Direct Deposit | 0.00 |
| 1996 | Nicolet National Bank | IOHRA CC Payment | -535.28 |
| 1994 | Marquette County YMCA | IOHRA Office Rent | -350.00 |
| 1995 | Carey-Sodergren | Negaunee Twp Trailhead Pit Toilet Cleanout | -500.00 |
| | | Deposit | 7,162.50 |
| EFT | United States Treasury | 26-1571652 | -1,026.62 |
| | QuickBooks Payroll Service | Created by Payroll Service on 11/14/2025 | -2,028.09 |
| 41066 | Robert J Hendrickson | Direct Deposit | 0.00 |
| 1999 | Verizon | IOHRA Cell Phone | -77.16 |
| 1997 | Marquette BLP | Negaunee Twp Trailhead & Carp River Kiln U... | -61.00 |
| 1998 | City of Negaunee | RR crossing lighting | -15.00 |
| 2000 | U.P. Fabricating Co., Inc. | IOHT Sign Stanchions qty 2 | -1,996.00 |
| 2001 | Marquette County Treasurer | Tax Tribunal adjustment | -181.12 |
| 2002 | Randy Ruppel | Beaver Control-Clarksburg Culvert | -50.00 |
| | | Deposit | 433.10 |
| 7SV6... | Melynda Nannestad | | 48.06 |
| Total 001-004 · nicolet bank checking account | | | -1,204.70 |
| TOTAL | | | -1,204.70 |

3:21 PM
12/09/25

Iron Ore Heritage Recreation Authority
Deposit Detail
November 2025

| Type | Date | Name | Account | Amount |
|---------|------------|-------------------------|------------------------------------|-----------|
| Deposit | 11/11/2025 | | 001-004 · nicolet bank checking... | 7,162.50 |
| | | State of MI | 538-000 · ORV State Grant | -7,162.50 |
| TOTAL | | | | -7,162.50 |
| Deposit | 11/24/2025 | | 001-004 · nicolet bank checking... | 433.10 |
| Payment | 11/24/2025 | City of Marquette ta... | 001-001 · Undeposited Funds | -433.10 |
| TOTAL | | | | -433.10 |
| Deposit | 11/30/2025 | | 003-006 · U.P. State Bank Savin... | 2,798.49 |
| | | | 664-000 · Interest | -2,798.49 |
| TOTAL | | | | -2,798.49 |
| Deposit | 11/30/2025 | | 001-005 · nicolet promontory a... | 871.60 |
| | | | 664-000 · Interest | -871.60 |
| TOTAL | | | | -871.60 |