

AGENDA

COUNTY SERVICES COMMITTEE

111 S. Michigan Ave., Room 200, Saginaw MI 48602

Wednesday, November 5, 2025 - 4:00 p.m.

Members: Michael Webster – Chair, Dennis Harris – Vice-Chair, John Kaczynski, Gerald Little, Jack Tany
Others: County Clerk, Administrator, Finance Director, Civil Counsel, Board Staff, *Media*

- I. Call to order
- II. Welcome
- III. Correction/Approval of Minutes (***October 8, 2025 - Attached***)
- IV. Public Comment (*Speakers limited to 3 minutes*)
- V. Agenda

- 1. **Ann Bruzewski, President/CEO, Saginaw County Convention & Visitors Bureau**, re:
 - **11-18-1** Submitting its 2024 Audited Financial Statements (*Receive & File*) and its proposed 2026 Budget for approval (*Board Report*)
- 2. **Tom Miller, President & CEO, Saginaw Future**, re:
 - **11-18-2** Submitting its fourth quarter report for July 1, 2025 – September 30, 2025 and requesting disbursement of \$52,500 in performance-based funding pursuant to amended Saginaw County and Saginaw Future Inc. Services Agreement (*Board Report*)
- 3. **Andrew Klackiewicz, Director, Information Technology**, re:
 - **11-18-3** Submitting new County Policy #504 - “Mobile Device Management Policy” for review and approval (*Board Report*)
- 4. **INFORMATIONAL COMMUNICATIONS** (*To be Received & Filed by the Committee*) - None
- 5. Any other matters to come before the committee

- VI. Miscellaneous
- VII. Adjournment

MINUTES

COUNTY SERVICES COMMITTEE

111 S. Michigan Ave., Room 200, Saginaw MI 48602

Wednesday, October 8, 2025 - 4:00 p.m.

Present: Michael Webster – Chair, Dennis Harris – Vice-Chair, John Kaczynski, Gerald Little, Jack Tany
Others: Vanessa Guerra, Mary Catherine Hannah, Koren Thurston, Dave Gilbert, Jamie Furbush, Liz Gooch, Denise Joseph, Jaime Ceja, Brian Keenan-Lechel, Jody Becker, Darcie Totten, Brian Wendling, Suzy Koeplinger, Renee Sharkey, Catherine Hicks and others

- I. Call to order – ***Chair Webster at 4:00 p.m.***
- II. Welcome
- III. Correction/Approval of Minutes (***September 3, 2025***)
 - ***Moved by Commissioner Little, seconded by Commissioner Harris, to approve. Motion carried.***
- IV. Public Comment – **None**
- V. Agenda
 1. **Jamie Furbush, President/CEO, Frankenmuth CVB**, re:
 - **10-21-2** Submitting its FY 2026 Budget for approval by the Board of Commissioners
 - An overview of the 2026 Frankenmuth CVB Budget was given. Jamie Furbush announced the opening of a new restaurant in Frankenmuth, gave an update on the Sports Complex, and stated the new Hilton Home should be open by the end of the month.
 - ***Moved by Tany, seconded by Kaczynski, to approve. Motion carried. (Board Report)***
 2. **Brian Wendling, Public Works Director**, re:
 - **10-21-3** Submitting for approval a Resolution pledging full faith and credit of the county for the issuance of bonds for the Richland Sewage Disposal System Improvements in the aggregate principal amount not to exceed \$3,700,000
 - Brian Wendling advised the cost is well within reason noting that there is a considerable cost to mechanical products now and expected supply chain limitations. The project is expected to take 1 ½ years to complete. He reported that the Wickes Park issues have not been resolved but there has been progress.
 - ***Moved by Little, seconded by Harris, to approve. Motion carried. (Res. 2025-17)***
 3. **Brian Keenan-Lechel, Parks & Recreation Director**, re:
 - **10-21-4** Requesting approval to pursue an adjacent land acquisition in Bridgeport Township bordering Price Nature Center, parcel #09-11-5-30-2001-001
 - Brian Keenan-Lechel informed the committee that the land for sale is 13+ acres on Moore Rd. If purchased, the park's rustic campground can be expanded, wooded acres will be added to the park, and it could provide opportunities for cross-country skiing and snowshoeing on a trail that could be expanded by one-half mile. The property is not land locked and he disclosed there is not an immediate need for the land but the chance to purchase land adjacent to parks doesn't happen often. The property has been for sale for two weeks. The committee advised that he could bring a proposed Purchase Agreement to the Board of Commissioners on October 21st. There is sufficient Parks & Recreation fund balance for an offer.
 - ***Moved by Tany, seconded by Kaczynski, to approve. Motion carried. (Board Report)***

4. **Denise Joseph, Equalization Director, and Liz Gooch, Deputy Director,** re:

- **10-21-5** Requesting approval of the 2025 Saginaw County Apportionment Report, along with the Certified Tax Rates
- ***Moved by Tany, seconded by Kaczynski, to approve. Motion carried. (Board Report)***

5. **INFORMATIONAL COMMUNICATIONS**

- **10-21-6 CITY OF SAGINAW** providing notice of a public hearing held Monday, September 8, 2025 at 6:30 p.m. at the Andersen Enrichment Center on the application of Metro Multi Property Management on its application for an Obsolete Property Rehabilitation Act (OPRA) Certificate for property at 301 N. Hamilton St. with an estimated expenditure of \$3,504,000
- ***Moved by Little, seconded by Kaczynski, to receive and file. Motion carried. (Receive and File)***

6. Any other matters to come before the committee – **None**

VI. Miscellaneous – **None**

VII. Adjournment

- ***Moved by Harris, seconded by Little, to adjourn. Motion carried; time being 4:28 P.M.***

Respectfully Submitted,
Michael Webster, Committee Chair
Vanessa Guerra, Committee Clerk

Saginaw County Convention & Visitors Bureau

515 N. Washington Avenue, Second Floor, Saginaw, MI 48607
989.752.7164 • 800.444.9979 • GoGreat.com

**COUNTY
SERVICES**

October 24, 2025

Honorable Jack Tany, Chairman of the County Board of Commissioners
Honorable Michael Webster, Chairman of the County Services Committee
Saginaw County Governmental Center
111 South Michigan Avenue
Saginaw, Michigan 48602

11-18-1

SAGINAW COUNTY BOC
OCT 30 '25 PM4:35

Dear Commissioners Tany and Webster:

Enclosed is the final copy of the 2024 audit, as well as the Saginaw County Convention & Visitors Bureau Board approved budget for 2026.

If it meets with your approval, I wish to present these documents during your November 5, 2025, meeting of the Saginaw County - County Services Committee as directed by our Management Agreement and, if appropriate, for your committee to grant approval of these documents. The documents would then be forwarded to the County of Saginaw's Board of Commissioners for their review and consideration.

Thank you for considering this request. Please feel free to contact me at (989) 752-7164 or on my cell phone at (989) 280-6555 should you require additional information.

Sincerely,



Ann Bruzewski
President/CEO

c.c. John Kaczynski - Saginaw County Board of Commissioner
Ms. Suzy Koepplinger, Board Coordinator



Summary

Income	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Assessments		\$2,040,000	\$2,080,800	\$2,122,416	\$2,000,000
Interest Income		\$8,000	\$8,000	\$8,000	\$100
Other Income		\$0	\$0	\$0	\$0
Unrealized Gain (Loss)		\$0	\$0	\$0	\$0
TOTAL INCOME		\$2,048,000	\$2,088,800	\$2,130,416	\$2,000,100

Administrative	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Administrative		\$79,539	\$81,303	\$83,012	\$71,296
Overhead		\$150,680	\$152,485	\$219,930	\$211,640
TOTAL OVERHEAD		\$230,219	\$233,788	\$302,942	\$282,936

Marketing	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Marketing GLBRCVB		\$1,530,000	\$1,560,600	\$1,591,812	\$1,500,000
Marketing Other		\$25,000	\$25,000	\$25,000	\$25,000
TOTAL MARKETING		\$1,555,000	\$1,585,600	\$1,616,812	\$1,525,000

Tourism Economic Development	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Tourism		\$262,781	\$269,412	\$210,662	\$192,165
TOTAL TOURISM		\$262,781	\$269,412	\$210,662	\$192,165

Income/Expense	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
TOTAL INCOME		\$2,048,000	\$2,088,800	\$2,130,416	\$2,000,100
TOTAL EXPENSES		\$2,048,000	\$2,088,800	\$2,130,416	\$2,000,101
BALANCED BUDGET		\$0	\$0	\$0	-\$1

Summary

Income	Account #	 2026 Budget	 2027 Budget	 2028 Budget	2025 Budget
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Administrative

Category	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Salaries [1]	1685	\$50,000	\$51,500	\$53,045	\$47,500
Payroll Taxes FICA	1693	\$3,825	\$3,940	\$4,058	\$3,634
Unemployment [2]	1694	\$420	\$420	\$420	\$242
Retirement	1680	\$1,500	\$1,545	\$1,591	\$1,425
Health/Life/Disability Insurance	1645	\$22,827	\$22,931	\$22,931	\$17,528
Identity Theft	1646	\$107	\$107	\$107	\$107
Medical Reimbursement	1677	\$250	\$250	\$250	\$250
Worker's Compensation Insurance	1735	\$510	\$510	\$510	\$510
Penalties	1672	\$100	\$100	\$100	\$100
TOTAL STAFF		\$79,539	\$81,303	\$83,012	\$71,296
Auto Expense	1610	\$5,000	\$5,000	\$70,000	\$70,000
Office Space/Building	1652	\$65,340	\$65,340	\$65,340	\$65,340
Equipment Repair/Maintenance	1634	\$15,000	\$15,000	\$15,000	\$15,000
Equipment Purchase	1635	\$8,000	\$9,000	\$9,000	\$8,000
Depreciation Expense	1620	\$0	\$0	\$0	\$0
Content Insurance/Umbrella	1614	\$3,300	\$3,400	\$3,400	\$3,200
Telephone	1695	\$1,000	\$1,000	\$1,000	\$750
Office Supplies	1666	\$9,000	\$9,000	\$10,000	\$8,000
Postage [3]	1675	\$2,000	\$2,000	\$2,000	\$1,000
Internet Connectivity	2650	\$5,000	\$5,000	\$5,500	\$5,000
Personal Property Tax	1673	\$0	\$0	\$0	\$0

Administrative

Category	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Gain/Loss on Sale of Assets	1899	\$0	\$0	\$0	\$0
TOTAL BUILDING + EQUIPMENT		\$113,640	\$114,740	\$181,240	\$176,290
Accounting	1600	\$3,600	\$3,900	\$4,200	\$3,600
Audit	1607	\$4,440	\$4,645	\$5,290	\$3,850
Director & Officer Liability Insurance	1615	\$3,900	\$3,900	\$3,900	\$3,900
Management Fee SCF	1636	\$3,000	\$3,000	\$3,000	\$3,000
Legal Fees	1654	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL CONTRACTED SERVICES		\$15,940	\$16,445	\$17,390	\$15,350
Education	1630	\$1,000	\$1,000	\$1,000	\$1,000
Membership Administrative [4]	1625	\$16,000	\$16,000	\$16,000	\$15,000
Meetings Administrative	1643	\$3,300	\$3,500	\$3,500	\$3,200
Travel & Mileage	1720	\$300	\$300	\$300	\$300 [5]
Miscellaneous	1660	\$500	\$500	\$500	\$500
TOTAL MEMBERSHIPS/OTHER		\$21,100	\$21,300	\$21,300	\$20,000
TOTAL ADMINISTRATIVE		\$230,219	\$233,788	\$302,942	\$282,936

Marketing

Category	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Marketing GLBRCVB	4601	\$1,530,000	\$1,560,600	\$1,591,812	\$1,500,000
TOTAL MARKETING		\$1,530,000	\$1,560,600	\$1,591,812	\$1,500,000
Advertising	4605	\$25,000	\$25,000	\$25,000	\$25,000
TOTAL MARKETING OTHER		\$25,000	\$25,000	\$25,000	\$25,000
TOTAL MARKETING		\$1,555,000	\$1,585,600	\$1,616,812	\$1,525,000

Tourism Development

Category	Account #	2026 Budget	2027 Budget	2028 Budget	2025 Budget
Tourism Development Projects	1628	\$262,781	\$269,412	\$210,662	\$192,165
TOTAL TOURISM DEVELOPMENT PROJECTS		\$262,781	\$269,412	\$210,662	\$192,165
Crisis Mitigation Fund		\$0	\$0	\$0	\$0
TOTAL CRISIS MITIGATION FUND		\$0	\$0	\$0	\$0
TOTAL DEVELOPMENT PROGRAMS		\$262,781	\$269,412	\$210,662	\$192,165

**SAGINAW COUNTY CONVENTION
AND VISITORS BUREAU, INC.
Saginaw County, Michigan**

**FINANCIAL STATEMENTS
December 31, 2024**



**Gardner | Provenzano
Thomas & Luplow**

CHARTERED ACCOUNTANTS

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**Gardner | Provenzano
Thomas & Luplow**

CERTIFIED PUBLIC ACCOUNTANTS

Frederick C. Gardner
Giacomo Provenzano
Heather A. Thomas
Brett A. Luplow

INDEPENDENT AUDITOR'S REPORT

May 8, 2025

To the Board of Directors
Saginaw County Convention
and Visitors Bureau, Inc.
Saginaw, Michigan

Opinion

We have audited the accompanying financial statements of the Saginaw County Convention and Visitors Bureau (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Saginaw County Convention and Visitors Bureau as of December 31, 2024 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Saginaw County Convention and Visitors Bureau, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Board of Directors
Saginaw County Convention
and Visitors Bureau, Inc.
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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Saginaw County Convention and Visitors Bureau, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusions, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

To the Board of Directors
Saginaw County Convention
and Visitors Bureau, Inc.
Page Three

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Saginaw County Convention and Visitors Bureau, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Saginaw County Convention and Visitors Bureau, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited the Saginaw County Convention & Visitors Bureau, Inc.'s 2023 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated April 29, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Marshall, Provengano, Thomas & Lupton

Certified Public Accountants

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>Assets</u>		
Current assets		
Cash	\$ 489,897	\$ 532,511
Accommodation tax receivable	533,030	470,797
Prepaid expenses	16,972	7,721
Beneficial interest in assets held by others	200,178	192,620
Total current assets	<u>1,240,077</u>	<u>1,203,649</u>
Fixed assets		
Vehicles	204,290	161,539
Office equipment	326,387	290,933
Less accumulated depreciation	<u>(337,286)</u>	<u>(283,005)</u>
Fixed assets, net	<u>193,391</u>	<u>169,467</u>
Other asset		
Right of use asset (net of accumulated amortization)	<u>298,209</u>	<u>56,182</u>
 Total assets	 <u><u>\$ 1,731,677</u></u>	 <u><u>\$ 1,429,298</u></u>
 <u>Liabilities and net assets</u>		
Liabilities		
Current liabilities		
Accounts payable	\$ -	\$ 515
Due to Great Lakes Bay Regional CVB	569,119	776,095
Right of use lease payable, due within one year	55,376	58,243
Total current liabilities	<u>624,495</u>	<u>834,853</u>
Long-term liabilities		
Right of use lease payable, due in more than one year	242,833	-
Total liabilities	<u>867,328</u>	<u>834,853</u>
Net assets		
Without donor restrictions		
Designated	150,000	150,000
Undesignated	714,349	444,445
Total net assets	<u>864,349</u>	<u>594,445</u>
 Total liabilities and net assets	 <u><u>\$ 1,731,677</u></u>	 <u><u>\$ 1,429,298</u></u>

The accompanying notes are an integral part of these financial statements.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	Without Donor Restrictions 2024	Without Donor Restrictions 2023
Operating activities		
Saginaw County accommodation tax	\$ 2,093,393	\$ 1,909,403
Grant	206,595	-
Other income	-	10,100
Total support and revenue	<u>2,299,988</u>	<u>1,919,503</u>
Expenses		
Advertising and promotion	1,798,571	2,614,902
Management and general	<u>242,973</u>	<u>234,028</u>
Total expenses	<u>2,041,544</u>	<u>2,848,930</u>
Change in net assets from operating activities	<u>258,444</u>	<u>(929,427)</u>
Nonoperating activities		
Interest income	3,876	5,300
(Loss) on disposal of fixed assets	-	(47,664)
Unrealized gain (loss) on investments held by others	<u>7,584</u>	<u>34,971</u>
Change in net assets from nonoperating activities	<u>11,460</u>	<u>(7,393)</u>
Change in net assets	269,904	(936,820)
Net assets - beginning of year	<u>594,445</u>	<u>1,531,265</u>
Net assets - end of year	<u><u>\$ 864,349</u></u>	<u><u>\$ 594,445</u></u>

The accompanying notes are an integral part of these financial statements.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(With Summarized Comparative Information for 2023)

	Current Year			Prior Year
	Program Activity	Supporting Activity	Total Expenses	Total Expenses
	Advertising and Promotion	Management and General	2024	2023
Salaries and wages	\$ -	\$ 46,000	\$ 46,000	\$ 41,500
Fringe benefits	-	17,720	17,720	16,820
Payroll taxes	-	3,732	3,732	3,387
Total salary and related expenses	-	67,452	67,452	61,707
Great Lakes Bay Regional CVB	1,570,045	-	1,570,045	1,347,085
Advertising	209,403	-	209,403	96
Economic development	-	-	-	466,948
Research	8,750	-	8,750	-
Sales and service	9,758	-	9,758	773
Bid fees	-	-	-	800,000
Outside services	615	-	615	-
Legal and accounting	-	8,015	8,015	7,070
Postage	-	637	637	764
Equipment and maintenance	-	13,391	13,391	1,189
Stationary and supplies	-	4,152	4,152	9,594
Dues and subscriptions	-	18,760	18,760	5,580
Meetings	-	165	165	3,791
Telephone and internet	-	2,117	2,117	4,173
Insurance	-	11,422	11,422	7,844
Management fees	-	-	-	1,926
Travel	-	51	51	43
Miscellaneous	-	579	579	849
Interest on lease agreement	-	1,183	1,183	3,243
Amortization	-	56,182	56,182	56,183
Depreciation	-	58,867	58,867	70,072
Total functional expenses	\$ 1,798,571	\$ 242,973	\$ 2,041,544	\$ 2,848,930

The accompanying notes are an integral part of these financial statements.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Operating activities		
Increase (decrease) in net assets	\$ 269,904	\$ (936,820)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	115,049	126,255
Change in market value of investments held by others	(7,558)	68,281
Loss on disposal of fixed assets	-	47,664
Changes in operating assets and liabilities which provided (used) cash:		
Accommodation tax receivable	(62,233)	82,643
Accounts receivable	-	4,427
Prepaid expenses	(9,251)	(211)
Deposit	-	800,000
Change in lease liability due to cash payments	(58,243)	(56,157)
Accounts payable	(515)	15
Due to Great Lakes Bay Regional CVB	(206,976)	(309,804)
Net cash provided (used) by operating activities	<u>40,177</u>	<u>(173,707)</u>
Investing activities		
Purchase of fixed assets	(82,791)	(136,513)
Net cash provided (used) by investing activities	<u>(82,791)</u>	<u>(136,513)</u>
Net increase (decrease) in cash and cash equivalents	(42,614)	(310,220)
Cash and cash equivalents at beginning of year	<u>532,511</u>	<u>842,731</u>
Cash and cash equivalents at end of year	<u>\$ 489,897</u>	<u>\$ 532,511</u>
Interest paid	<u>\$ 1,183</u>	<u>\$ 3,243</u>

The accompanying notes are an integral part of these financial statements.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1--Nature of Activities and Significant Accounting Policies

Nature of Activities and Concentration of Revenue Source

The Saginaw County Convention and Visitors Bureau, Inc. (the "Bureau") is a nonprofit organization which derives substantially all of its operating revenue from accommodation taxes collected from hotel and motel facilities in Saginaw County. Its activities and resulting operating costs involve promoting overnight tourism for Saginaw County.

Basis of Presentation

The financial statements of the Bureau have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1--Summary of Significant Accounting Policies (continued)

Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

The Bureau had no contribution revenue during either of the years ended December 31, 2024 or 2023. All operating revenue derives from accommodation taxes and grant revenue.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Bureau's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1--Nature of Activities and Significant Accounting Policies (continued)

Cash and Cash Equivalents

Cash consists of commercial checking and savings accounts maintained in a federally insured financial institution located in Saginaw County. Deposits for the commercial checking and savings accounts are insured by Federal Depository Insurance up to \$250,000. At December 31, 2024, the Bureau bank balances totaled \$493,621. The Bureau had uninsured bank balances of \$243,621 at December 31, 2024. Management believes that the Bureau is not exposed to any significant interest rate or other financial risk on this account.

Cash and cash equivalents include all monies in banks and highly liquid investments with a maturity of three months or less. There were no cash equivalents at December 31, 2024 and 2023.

Accounts Receivable

Management of the Bureau considers all accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been provided.

Functional Allocation of Expenses

The direct costs of providing the Bureau's program and supporting services have been reported on a functional basis in the statement of activities. There were no indirect costs that required allocation during the year ended December 31, 2024.

Income Taxes

The Bureau is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code and is also exempt from similar state and local taxes. The Bureau is classified as an organization that is not a private foundation. Accordingly, no provision for income taxes is included in the accompanying financial statements.

Leases

The Saginaw County Convention and Visitors Bureau is a lessee for a noncancelable lease of office space. The Bureau recognizes a lease liability and an intangible right-to-use lease asset in the financial statements.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1--Nature of Activities and Significant Accounting Policies (continued)

At the commencement of a lease, the Bureau initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Bureau determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Bureau uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Organization generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease.

The Bureau monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Date of Management's Review

Subsequent events were evaluated through May 8, 2025, which is the date the financial statements were available to be issued.

Advertising

All advertising costs are expensed as incurred.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2--Fixed Assets

The Bureau's vehicle, equipment, and leasehold improvements are stated at cost. Expenditures in excess of \$500 for new acquisitions and renewals and betterments which increase the productive capacity or prolong service lives of equipment are capitalized. Maintenance and repairs which do not enhance the value or extend the useful life are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Depreciation expense for the years ended December 31, 2024 and 2023 was \$58,867 and \$70,072, respectively.

Fixed assets consist of the following:

	2024	2023
Vehicles	\$ 204,290	\$ 161,539
Office equipment	326,387	290,933
Less: accumulated depreciation	<u>(337,286)</u>	<u>(283,005)</u>
Net fixed assets	<u>\$ 193,391</u>	<u>\$ 169,467</u>

NOTE 3--Right of use Asset

During the year ended December 31, 2024, the Bureau renewed its lease agreement for its office space with SSP Associates for an additional five year period. The lease agreement requires payments of \$5,445 per month with its first payment due on January 1, 2025. The Bureau has recognized a right of use asset of \$298,209 at December 31, 2024 and a corresponding liability in the same amount for the renewed lease agreement. The asset will be amortized on a straight-line basis beginning January 1, 2025. The Bureau recognized amortization expense under the current lease agreement of \$56,182 for the year ended December 31, 2024 and \$56,183 for the year ended December 31, 2023.

Future commitments under the Bureau's renewed lease agreement are as follows:

Year ending December 31,	Principal	Interest	Total Lease Payments
2025	\$ 55,376	\$ 9,964	\$ 65,340
2026	57,431	7,909	65,340
2027	59,563	5,777	65,340
2028	61,773	3,567	65,340
2029	64,066	1,274	65,340
Totals	<u>\$ 298,209</u>	<u>\$ 28,491</u>	<u>\$ 326,700</u>

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 4--Related Party Transactions

In January 2011, the Saginaw County Convention and Visitors Bureau entered into a marketing partnership with the Bay County Convention and Visitors Bureau, and the Midland County Convention and Visitors Bureau to form the Great Lakes Bay Regional Convention and Visitors Bureau (GLBRCVB). The partnership allowed those organizations to combine their resources under the direction of the Great Lakes Bay Regional Convention and Visitors Bureau to more effectively market the Great Lakes Bay Region to potential overnight visitors. Under terms of the agreement, the SCCVB provides the GLBRCVB 75 percent of the accommodation tax received to fund the GLBRCVB's marketing programs and operating expenses.

The activity between the SCCVB and the GLBRCVB is summarized below.

	Expense Year ended 12/31/24	Expense Year ended 12/31/23
Accommodation tax revenue transferred to the GLBRCVB:	<u>\$ 1,570,045</u>	<u>\$ 1,347,085</u>
	Due to GLBRCVB at 12/31/24	Due to GLBRCVB at 12/31/23
Amounts due to the GLBRCVB:	<u>\$ 569,119</u>	<u>\$ 776,095</u>

NOTE 5--Accommodations Tax

Accommodations taxes are collected by Saginaw County and are expended as required according to the Accommodations Tax Ordinance.

NOTE 6--Economic Dependence

The Bureau receives a substantial amount of its support from accommodation tax revenue. If a significant reduction in the level of this funding were to occur, the Bureau's programs and activities may be affected.

NOTE 7--Reserve Fund with the Saginaw Community Foundation

During the fiscal year ended September 30, 2007, the Saginaw County Convention and Visitors Bureau transferred assets totaling \$150,000 to the Saginaw Community Foundation (the "Foundation") for the purpose of creating a reserve fund. This amount of assets without donor restrictions has been designated by the Board of Directors of the Bureau for unforeseen emergency cash flow needs.

SAGINAW COUNTY CONVENTION AND VISITORS BUREAU, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 7--Reserve Fund with the Saginaw Community Foundation (continued)

The Foundation maintains legal ownership of the agency fund and administers and preserves the fund. Because this is a reserve fund, the ability to draw from the fund's principal is a negotiated and necessary element of this fund. The Bureau has the ability to draw from the fund's principal under specific conditions. If circumstances require the Bureau to draw down the principal, a repayment strategy is required to be submitted by the Bureau to the Foundation along with a request to draw down the principal of the fund. A request for principal will require two signatures: that of both the Chief Executive Officer of the Bureau and the President and Chief Executive Officer of the Foundation.

The Saginaw Convention and Visitors Bureau recognizes these assets held by the Saginaw Community Foundation in the Statement of Financial Position as beneficial interest in assets held by others. The market value of these assets at the Saginaw Community Foundation at December 31, 2024 is \$200,178 and \$192,620 at December 31, 2023.

NOTE 8--Liquidity and Availability of Financial Assets

The following reflects the Bureau's financial assets as of the balance sheet date, reduced by amounts not available for general use.

	<u>2024</u>	<u>2023</u>
Assets at year end	\$ 1,731,677	\$ 1,429,298
Less those not available for general expenditures within one year:		
Prepaid expenses	(16,972)	(7,721)
Fixed assets, net	(193,391)	(169,467)
Right of use asset, net	(298,209)	(56,182)
Assets available to meet general expenditures within one year	<u>\$ 1,223,105</u>	<u>\$ 1,195,928</u>

NOTE 9—Reclassification

Certain 2023 amounts have been reclassified to conform to the 2024 presentation.

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Mark Pinkerton

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Kristen Wenzel**

Chad Wurtzel

* Executive Committee

**Ex Officio Member

November 5, 2025

Chairman Jack Tany
Saginaw County Board of Commissioners
111 S. Michigan Avenue
Saginaw, MI 48602

Dear Chairman Tany,

We are writing to respectfully submit our fourth quarter report for the period of July 1 through September 30, 2025 (Q4), in accordance with the amended Saginaw County and Saginaw Future Inc. Services Agreement.

The performance-based funding metrics outlined in the Services Agreement focus on job creation, project development, and value of government contracts awarded. These metrics are tied to a formula that determines quarterly funding eligibility from the \$150,000 agreement allocation.

Based on performance and results for the fourth quarter, Saginaw Future respectfully requests a disbursement totaling \$52,500 as detailed in the attached reports. This final request includes the remaining \$2,500 to meet agreement goals, and \$50,000 due to exceeding all previously set goals by 25% or more. Jobs by over 200%, projects by 33%, and government contracts by 25.7%,

We look forward to discussing this submission with the Saginaw County Services Committee and welcome any questions from the committee.

Thank you for your continued partnership and support.

Sincerely,



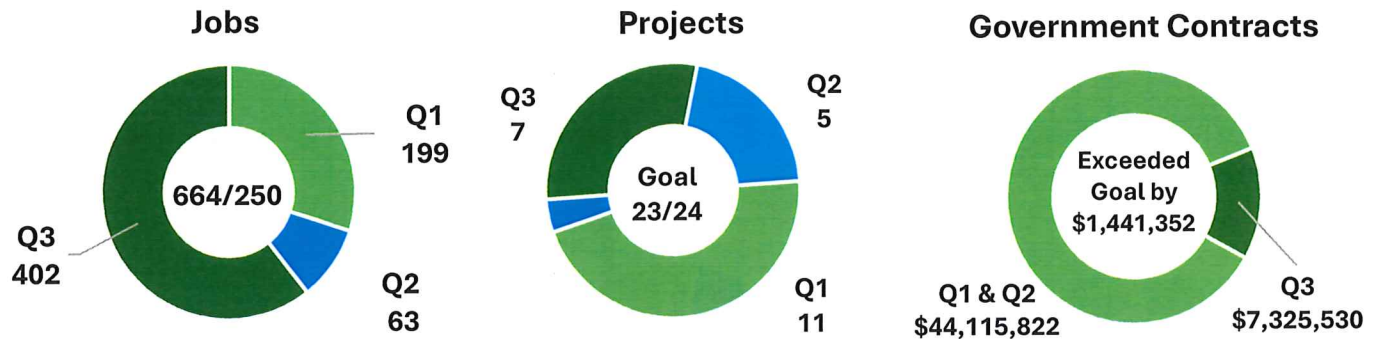
Tom Miller Jr.
President & CEO
Saginaw Future Inc.

11-18-2

SAGINAW COUNTY BOC
OCT 30 '25 PM5:14

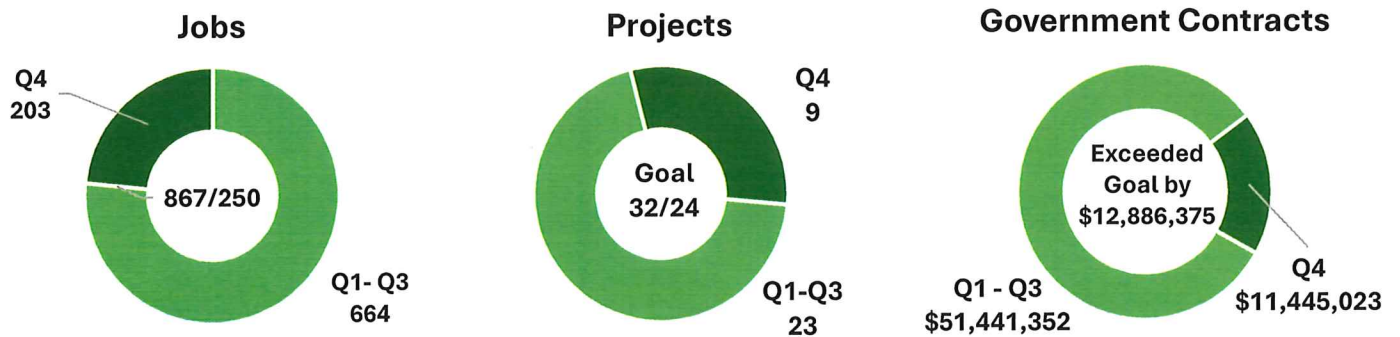
Quarters 1, 2, & 3:

Total Previous Investment: \$1,128,327,231

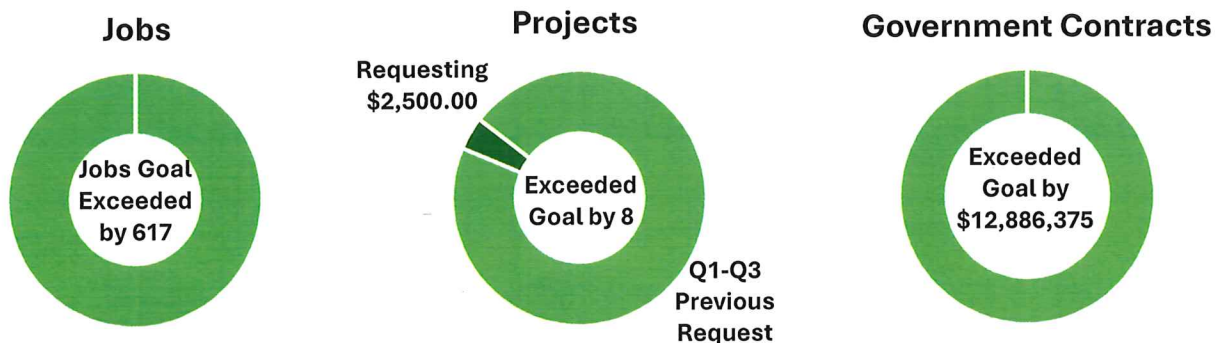


Quarter 4:

New Investment: \$48,313,073



Funding Request Q4 & Exceeded 25% Goal Request:



Saginaw Future request includes \$50,000 for exceeding all previously set goals by 25% or more. Jobs by over 200%, projects by 33%, and government contracts goal of \$50,000,000 by 25.7%.



July 1 through September 30, 2025 (Q4),

303 Adams St. A local developer is investing \$11 million in the redevelopment of properties along Adams Street in Old Town into a new four-story mixed-use building with two ground-floor commercial spaces and 30 upper-floor apartments. The project also includes the construction of two three-story townhomes, covered and surface parking, new green space along South Niagara Street, and public improvements to sidewalks and landscaping. The City of Saginaw approved a Brownfield Plan to assist with demolition, asbestos abatement, due care activities, site preparation, and infrastructure improvements. Saginaw Future supported the project through coordination with the City, the Brownfield Redevelopment Authority, and the Saginaw City Council.

400 Federal Ave., a local developer, is investing \$2.1 million to redevelop 400 Federal Avenue, the former Jacobson's building, into a modern packing and receiving warehouse in downtown Saginaw. The brownfield project will transform a long-underutilized two-story commercial building through selective demolition, environmental remediation, and extensive interior and exterior renovations. Once complete, the facility will include ground-floor loading docks, office space, a shared common area, and a state-of-the-art logistics center designed to support growing business operations. Saginaw Future collaborated closely with the developer and the city of Saginaw to advance this project.

Menards Inc., is investing \$21 million in the construction of a 38,700-square-foot bagging facility, the first of its kind in Michigan for Menards Inc. The new facility will package aggregates and Portland cement for distribution to Menards retail stores across the state. The project will retain 76 existing positions and create five new jobs while redeveloping a 30-acre brownfield property with a long history of industrial use and contamination. To support the project, Menards received approval for an Industrial Facilities Tax Exemption and a Brownfield Tax Increment Financing Plan to help offset extraordinary cleanup and redevelopment costs. Saginaw Future played a key role in supporting the company's expansion efforts and coordinating with the city to advance both requests.

Ebony Elevate Beauty School, located in Beuna Vista Township. SFI provided key support in the successful launch of Ebony Elevate Beauty School, including the development of operational policies and procedures. SFI played an instrumental role in establishing a strategic partnership with the Saginaw Career Complex by engaging its leadership team to explore collaborative initiatives and supported the creation of a working relationship with Michigan Works. Additionally, SFI facilitated a critical connection between the school's owner and the Superintendent of Buena Vista Township to obtain the facility's license. Furthermore, SFI researched funding opportunities and met with key stakeholders to explore strategies for increasing student enrollment. The business investment totals \$200,000 and creates four new jobs.

Hunger Solutions Center has served as the home of Hidden Harvest and the East Side Soup Kitchen for the past twenty years, enabling both organizations to work side by side to reduce food insecurity throughout the Great Lakes Bay Region. The proposed expansion will double the center's total square footage and deliver major operational enhancements, including improved truck and take-out traffic flow, triple the refrigeration and freezer storage capacity, new loading docks to accommodate semi-trucks, secure storage for seven vehicles, and a doubled meal preparation area equipped with new commercial kitchen equipment. This \$8.8 million expansion will ensure both organizations can continue meeting the region's growing needs safely and efficiently while positioning them for future growth and an even greater impact in the fight against hunger. Saginaw Future aided the Hunger Solutions Center in becoming a recipient of a \$5,000 DDA facade improvement grant to support digital sign upgrades at its soon-to-expanded site at 940 E. Genesee Ave., in the city of Saginaw.



Fullerton Tool Company, a third-generation leader in precision cutting tools, operates manufacturing facilities in the city of Saginaw and Thomas Township. The company produces a comprehensive range of high-quality products — including end mills, drills, reamers, burrs, saws, keyseat cutters, and custom tooling — engineered to meet the diverse needs of industries worldwide. Fullerton Tool was recently awarded a \$75,080 Going PRO Talent Fund grant to support the training of 44 employees across 12 specialized courses focused primarily on manufacturing. The training includes programs in Geometric Dimensioning and Tolerancing (GD&T), SolidWorks, 8D Problem Solving, Artificial Intelligence in Manufacturing, and leadership development (Pruitt Motivational and Supervisor Skills).

J.R. Heineman & Sons, Inc. is a general construction company headquartered in the city of Saginaw. Established in 1910, the firm has proudly served clients throughout Michigan and across the United States for more than 110 years. The company's diverse project portfolio spans a wide range of industries, including commercial, financial, retail, industrial, healthcare, and educational sectors. J.R. Heineman & Sons received a \$103,500 Going PRO Talent Fund grant to support the training of 30 existing U.S. Department of Labor registered apprentices through on-the-job carpentry instruction. This grant will provide valuable resources to help the company further develop and upskill its workforce and trades professionals.

Amsted Automotive Group was established in 2021 following the merger of two core Tier 1 automotive supply units of Amsted Industries: Means Industries and Burgess-Norton. At its Saginaw facilities, Amsted specializes in transmission systems and other automotive components, while also including work related to electric vehicle technologies. While the company's primary operations are based in the United States, it maintains a global footprint, with facilities that are regionally focused to serve diverse markets. Across the enterprise, Amsted maintains a diversified industrial presence, though its Saginaw operations remain primarily focused on the automotive sector. Amsted was awarded a \$34,493 Going PRO Talent Fund grant to provide direct support to 21 employees for three manufacturing-related technical skills courses (Six Sigma, Value Stream, CNC, Welding, etc.). Saginaw Future works closely with the Michigan Works! Great Lakes Bay Region office to promote the Going PRO program, communicating referrals to businesses for qualifying needs.

Grapp Lerash CPAs and Advisors was founded in 2018 by Kaleb Grapp and Aaron Lerash. Grapp Lerash has grown into a team of 13 professionals serving clients throughout the Great Lakes Bay Region and beyond. This year, Grapp Lerash earned national recognition by ranking No. 3,824 on the Inc. 5000 list of America's Fastest-Growing Private Companies, achieving an impressive 98% revenue growth over three years. This milestone marks the firm's first appearance on the prestigious list. Past honorees include Microsoft, Meta, Chobani, Under Armour, and Patagonia. The firm's continued growth also represents a significant investment in Old Town Saginaw. Grapp Lerash began occupying 7,700 square feet at 122 N. Hamilton Street, with a total project investment of \$1.5 million. Saginaw Future assisted the business in activating a \$5,000 DDA facade improvement grant to support exterior signage upgrades at its new location.



COUNTY OF SAGINAW

111 S. Michigan Ave | Saginaw, MI 48602

COUNTY SERVICES

August 26, 2025

Jack Tany, Chairman
Saginaw County Board of Commissioners
111 S. Michigan Ave.
Saginaw, MI 48602



11-18-3

Re: Policy 504: Mobile Device Management

SAGINAW COUNTY BOC
OCT 30 '25 PM5:14

Dear Chairman Tany,

Attached for consideration by the County Services Committee is a newly proposed County policy titled Mobile Device Management. This policy establishes a framework designed to mitigate cybersecurity risks associated with mobile technology. It ensures that all County-issued mobile devices are properly secured, actively monitored, and remain compliant with established security standards.

Key provisions of the policy include the enforcement of device encryption, strong user authentication, remote wipe capabilities in the event of loss or theft, and the separation of County data from personal information. These measures collectively strengthen the County's ability to safeguard sensitive information and maintain operational integrity.

The proposed policy has been reviewed and approved by Legal Counsel. I will be available at the November 5, 2025, County Services Committee meeting to address any questions or provide additional information Commissioners may require regarding this policy.

Warmest Regards,

Andrew Klackiewicz
Director
Information Technology

cc: Mary Catherine Hannah, County Administrator

Proposed Motion: Committee moves approval and adoption of Policy 504: Mobile Device Management.



Title: Mobile Device Management Policy

Effective Date:

Amended:

Issuing Authority: Board of Commissioners

Responsible Officer: Director of Information Technology

Category: 500

Number: 504

Purpose

The purpose of this policy is to establish guidelines for the secure use and management of County owned mobile devices, including smartphones, tablets, and other portable devices, that access County resources. This policy ensures the protection of County data, compliance with security standards, and appropriate use of mobile devices.

Responsibility

County of Saginaw Information Technology (COSIT) is responsible for all Mobile Device Management (MDM) functions. All mobile devices must be configured by COSIT prior to their issuance.

Scope

This policy applies to all County of Saginaw Elected Officials, Judges, employees, contractors, third-party vendors, or anyone else who has access to or uses County mobile devices. Noncompliance with this policy subjects the user to disciplinary action outlined in the County of Saginaw Standards of Conduct.

Policy

Enrollment

- All County owned mobile devices must be enrolled in the company's MDM solution.
- Devices not enrolled in MDM will not be granted access to company systems.

Security Requirements

- A passcode/PIN must be enabled on all devices.
- Use of encryption on all devices is mandatory (iPhones & Pixel devices use encryption by default).
- COSIT reserves the right to enforce security settings remotely through MDM.
- Jailbroken or rooted devices are strictly prohibited.

Access Control

- Access to County data via mobile devices is limited to approved applications deployed to mobile devices by COSIT.
- County, ePHI, PII, or CJI data must never be stored in unapproved third-party applications or cloud services.
- Lost or stolen devices must be reported to COSIT & Department Head immediately.

Monitoring and Management

- Requests to have applications remotely installed or removed from a county device can be made through the COSIT Service Desk.
- The MDM platform will monitor device compliance, including operating system version, installed applications, and security settings.
- COSIT will remotely wipe a county device in cases of loss, theft, or termination of employment.
- Users shall not attempt to disable or circumvent County MDM controls.

County Administrator Legal Counsel Review

The County Administrator has determined that this Policy, as submitted to the Board of Commissioners, contains the necessary substance in order to carry out the purpose of the policy. County Civil Counsel has determined that this Policy, as submitted, contains content that appears to be legal activities of the Saginaw County Board of Commissioners.

Approved as to Substance:
Saginaw County Administrator

Approved as to Legal Content:
Saginaw County Civil Counsel

Definitions

Criminal Justice Information (CJI) refers to all data collected, stored, transmitted, or exchanged by criminal justice agencies that is necessary for the administration of criminal justice.

ePHI or PHI are any of 18 HIPAA identifiers used in conjunction with a person's physical or mental health condition, health care, or a person's payment for health care, which can be stored on paper or electronically.

Jailbroken or rooted refers to a mobile device that has been modified to remove the manufacturer's built-in restrictions and security controls. Jailbreaking gives the user elevated or "root" access to the operating system, allowing them to install unauthorized applications, change system files, and bypass security protections.

Mobile Device(s) are portable, electronic computing equipment designed to support wireless communication, data processing, and application functionality. Mobile devices typically operate on battery power, utilize cellular and/or wireless networks for connectivity, and may include features such as touchscreens, cameras, sensors, and integrated storage.

Mobile Device Management (MDM) is a type of security and administrative technology used by organizations to monitor, manage, and secure employees' mobile devices—such as smartphones, tablets, and laptops—that access corporate systems and data.

PII is any representation of information that permits the identity of an individual to whom the information applies to be reasonably inferred by either direct or indirect means.