



**Bay City Downtown Management Board
Regular Meeting & Agenda Notice
Tuesday, August 18, 2020, 4:00 pm**

- | | |
|---|-----------------|
| I. Roll Call | Receive |
| II. Public Input | Receive |
| III. Pre-Notification of Absences | Receive |
| IV. New Board Member/Member Re-Appointments | Receive |
| V. Organization | |
| A. Consent Agenda | |
| 1) DMB Minutes 6/16/2020 | Receive/Approve |
| 2) DMB Financials 5/30/2020 | Receive/Approve |
| 3) DMB Audit | Receive |
| VI. Executive Committee Report | Receive |
| VII. Executive Director Goals & Objectives | Receive |
| VIII. General Business | Receive |
| A. Upcoming DMB Events | |
| 1) Fall into Autumn Fall Celebration | Receive |
| 2) Sundays in the City | |
| B. Michigan Main Street | |
| IX. Marketing & Business Update – Kellie Wackerle | Receive |
| A. Marketing & Events Committee Update | |
| B. Chamber of Commerce Marketing Sponsorship | |
| X. Social Districts - Entertainment Sponsorships | Receive |
| XI. Other | Receive |

**PLEASE CONTACT THE DMB OFFICE IF YOU ARE UNABLE TO ATTEND THE MEETING!
THANK YOU!**

**Unapproved
Downtown Management Board
Regular Meeting Minutes
Tuesday, June 16, 2019**

The regular meeting of the Downtown Management Board was called to order at 4:00 pm. by Chairman Bacigalupo. Members present were:

Jim Goodrow	Tara Welch	Alan LaFave
Barb Engelhardt-Carter	Mike Bacigalupo	Avram Golden
Andrew Heppner	Paul McGinnis	Ali Smith
Sara Dimitroff		

The following were absent: Commissioner McDonald-Rivet, Rachael Reh, Dorothy Dean

Also Present: Commissioner Jesse Dockett
Suzanne Maxwell, Executive Director
Kellie Wackerle, Administrative/Marketing Specialist

PUBLIC INPUT

None.

PRE-NOTIFICATION OF ABSENCES

None.

ORGANIZATION

Chairman Bacigalupo presented the Consent Agenda items 1-2 under Organization and asked the Board to review. Motion to approve the consent agenda by Welch, supported by LaFave. Motion unanimously approved. Downtown Development Authority minutes and financial statements were presented for review.

DMB STAFF/OFFICE UPDATE

DMB Staff has been working primarily remotely since March 16th, and will return to the office beginning Monday, June 22nd. Staff is also in new location at 901 Saginaw St. at the front of the building. Staff will be providing PPE, including masks and hand sanitizer for visitors.

EXECUTIVE COMMITTEE REPORT

Chairperson Bacigalupo reported that the Executive Committee discussed the possible cancellation of upcoming events, Director openings and the MCACA Grant application, prepared by Maxwell and Welch. The grant awards will be announced in September.

GENERAL BUISNESS

- A.) Sidewalk Days per city approval will be happening this year, July 23rd – 25th. Adherence to the Governors orders regarding masks, social distancing and store capacity are posted on all event advertisement materials.

- B.) Based on recommendation of Maxwell and the Executive Committee, A Taste of Downtown Bay City, an event that is expected to draw 800+ guests, scheduled for August 22nd, was cancelled.
- C.) After deliberation by the Board, the Wine Walk, tentatively scheduled for September 17th, was cancelled. Maxwell spoke with the Bay County Health Department Director Joel Strasz, who advised against holding the event.

MARKETING AND BUSINESS UPDATE

Wackerle reported that she continues to utilize Facebook, Instagram and Constant Contact to promote business' activities, events, etc. She is also posting "Meet the Merchant" weekly, which highlights a downtown business as well as a giveaway as an incentive to "share" the post for increased engagement.

OUTDOOR DINING UPDATE/STREET CLOSURES

Portions of Adams, Saginaw, Center and 3rd street will be closed to create social spaces for dining and entertainment. Barricades will be provided by the City of Bay City.

OTHER

- a. The Downtown Bay City sign located in front of the Comfort Inn at the base of Veterans Bridge was recently repainted by Director Bacigalupo, Maxwell, Director LaFave and Wackerle

CANCELLATION OF JULY MEETING

The Downtown Management Board meeting will be cancelled for July 2020. Motion to approve by LaFave, 2nd by Welch, all in favor.

ADJOURN

With no further business to come before the Downtown Management Board, meeting adjourned at 4:50 pm.

Respectfully Submitted,

Suzanne Maxwell
Executive Director

Bay City Downtown Management Board
Balance Sheet - Governmental Fund - General Fund

	<u>Jun. 30, 2020</u>
Assets	
Current assets:	
Petty cash	\$ 139.26
Cash in bank - First State Bank	4,119.63
Due from DDA - admin. reimbursement	59,423.74
Prepaid expenses	<u>519.00</u>
Total assets	<u><u>\$ 64,201.63</u></u>
 Liabilities and fund balance	
Liabilities:	
Accrued and withheld FICA	\$ 1,516.36
Withheld tax - state	158.20
PPP loan	<u>15,100.00</u>
Total liabilities	16,774.56
Fund Balance:	
Unreserved	112,170.26
Net change in fund balance	<u>(64,743.19)</u>
Total fund balance	<u>47,427.07</u>
Total liabilities and fund balance	<u><u>\$ 64,201.63</u></u>

See accountants' compilation report

Bay City Downtown Management Board
Statement of Revenue and Expenditures - Governmental Fund - General Fund

	1 Month Ended June 30, 2020	12 Months Ended June 30, 2020
	<u> </u>	<u> </u>
Revenue:		
Administrative:		
Administrative fees - DDA	\$ 7,740.00	\$ 92,880.00
Interest income	0.21	28.16
Total revenue	<u>7,740.21</u>	<u>92,908.16</u>
Programming:		
Special events revenue	0.00	12,459.20
Wine Walk revenue	0.00	43,010.00
A Taste of Downtown	0.00	6,690.00
DMB based initiatives revenue	0.00	8,237.50
Total programming	<u>0.00</u>	<u>70,396.70</u>
Total revenue	7,740.21	163,304.86
Expenditures:		
Administrative:		
Salaries - executive director	4,230.76	52,884.50
Salaries - executive assistant	0.00	11,834.20
Salaries - clerical assistant	2,307.70	13,846.20
Payroll taxes	500.21	7,639.20
Dues and subscriptions	39.00	573.00
Professional service	1,150.00	12,612.72
Meetings	0.00	937.99
Mileage reimbursement	0.00	220.98
Insurance	215.22	3,601.15
Insurance - health	286.71	1,871.14
Capital outlay	0.00	3,325.42
Office expenses	650.95	6,421.66
Postage	0.00	55.00
Telephone	0.00	1,669.05
Other sundry	0.00	421.00
Rent	684.00	6,840.00
Repair and maintenance	276.00	2,857.52
Total administrative	<u>10,340.55</u>	<u>127,610.73</u>

Bay City Downtown Management Board
Statement of Revenue and Expenditures - Governmental Fund - General Fund

	<u>1 Month Ended</u> <u>June 30, 2020</u>	<u>12 Months Ended</u> <u>June 30, 2020</u>
Expenditures (continued):		
Programming:		
Maintenance (lighting)	\$ 0.00	\$ 1,599.28
Maintenance (Do-All)	148.77	5,186.12
Downtown beautification	90.50	6,420.62
Promotion	1,386.00	30,133.46
Internet	30.82	2,084.46
Education and training	0.00	115.00
Wine Walk expenses	0.00	47,168.99
Apps & Ales expenses	0.00	352.00
A Taste of Downtown expenses	0.00	7,377.39
Total programming	<u>1,656.09</u>	<u>100,437.32</u>
Total expenditures	<u>11,996.64</u>	<u>228,048.05</u>
Net change in fund balance	<u>\$ (4,256.43)</u>	<u>\$ (64,743.19)</u>

Bay City Downtown Management Board
 Required Supplemental Information
 Budgetary Comparison Schedule - General Fund
 June 30, 2020

	1 Month Ended <u>Actual</u>	1 Month Ended <u>Budget</u>	12 Months Ended <u>Actual</u>	12 Months Ended <u>Budget</u>
Revenue:				
Administrative:				
Tax assessments	\$ 0.00	\$ 9,219.50	\$ 0.00	\$ 110,634.00
Administrative fees - DDA	7,740.00	7,740.42	92,880.00	92,885.00
Interest income	<u>0.21</u>	<u>8.34</u>	<u>28.16</u>	<u>100.00</u>
Total revenue	7,740.21	16,968.26	92,908.16	203,619.00
Programming:				
Special events revenue	0.00	1,416.67	12,459.20	17,000.00
Wine Walk revenue	0.00	4,000.00	43,010.00	48,000.00
Apps & Ales ticket revenue	0.00	2,812.50	0.00	33,750.00
A Taste of Downtown	0.00	666.67	6,690.00	8,000.00
DMB based initiatives revenue	<u>0.00</u>	<u>0.00</u>	<u>8,237.50</u>	<u>0.00</u>
Total programming	<u>0.00</u>	<u>8,895.84</u>	<u>70,396.70</u>	<u>106,750.00</u>
Total revenue	7,740.21	25,864.10	163,304.86	310,369.00
Expenditures:				
Administrative:				
Salaries - executive director	4,230.76	4,583.33	52,884.50	55,000.00
Salaries - executive assistant	0.00	2,875.00	11,834.20	34,500.00
Salaries - clerical assistant	2,307.70	0.00	13,846.20	0.00
Payroll taxes	500.21	650.00	7,639.20	7,800.00
Dues and subscriptions	39.00	33.33	573.00	400.00
Professional service	1,150.00	666.66	12,612.72	8,000.00
Meetings	0.00	83.33	937.99	1,000.00
Mileage reimbursement	0.00	16.66	220.98	200.00
Insurance	215.22	300.00	3,601.15	3,600.00
Insurance - health	286.71	325.00	1,871.14	3,900.00
Capital outlay	0.00	275.00	3,325.42	3,300.00
Office expenses	650.95	83.33	6,421.66	1,000.00
Postage	0.00	25.00	55.00	300.00
Telephone	0.00	200.00	1,669.05	2,400.00
Other sundry	0.00	16.66	421.00	200.00
Rent	684.00	683.33	6,840.00	8,200.00
Repair and maintenance	<u>276.00</u>	<u>208.33</u>	<u>2,857.52</u>	<u>2,500.00</u>
Total administrative	10,340.55	11,024.96	127,610.73	132,300.00

See accountants' compilation report

Bay City Downtown Management Board
 Required Supplemental Information
 Budgetary Comparison Schedule - General Fund
 June 30, 2020

	1 Month Ended Actual	1 Month Ended Budget	12 Months Ended Actual	12 Months Ended Budget
Expenditures (continued):				
Programming:				
Maintenance (lighting)	\$ 0.00	\$ 666.66	\$ 1,599.28	\$ 8,000.00
Maintenance (Do-All)	148.77	666.66	5,186.12	8,000.00
Downtown beautification	90.50	833.33	6,420.62	10,000.00
Promotion	1,386.00	2,904.16	30,133.46	34,850.00
Internet	30.82	0.00	2,084.46	0.00
Education and training	0.00	0.00	115.00	0.00
Wine Walk expenses	0.00	3,500.00	47,168.99	42,000.00
Apps & Ales expenses	0.00	2,177.08	352.00	26,125.00
A Taste of Downtown expenses	0.00	0.00	7,377.39	0.00
Total programming	<u>1,656.09</u>	<u>10,747.89</u>	<u>100,437.32</u>	<u>128,975.00</u>
 Total expenditures	 <u>11,996.64</u>	 <u>21,772.85</u>	 <u>228,048.05</u>	 <u>261,275.00</u>
 Net change in fund balance	 <u>\$ (4,256.43)</u>	 <u>\$ 4,091.25</u>	 <u>\$ (64,743.19)</u>	 <u>\$ 49,094.00</u>



WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

August 11, 2020

Board of Directors
Bay City Downtown Management Board
Bay County, Michigan

We are engaged to audit the financial statements of the governmental activities, its major fund and the aggregate remaining fund information of Bay City Downtown Management Board (Board) for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 11, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management discussion and analysis and budgetary comparison schedule - General Fund, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

Planned Scope and Timing of the Audit

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

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



WEINLANDER FITZHUGH

Board of Directors
Bay City Downtown Management Board
August 11, 2020
Page 2

We expect to begin our audit on approximately August 11, 2020 and issue our report on approximately December 15, 2020. David D. Quimby, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of the Board of Directors and management of Bay City Downtown Management Board and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Weinlander Fitzhugh

Approved
Downtown Development Authority
Regular Meeting Minutes
Wednesday, June 3rd, 7:30 am

Chairperson Banaszak called the regular meeting of the Downtown Development Authority to order at 7:30 am. Members present were:

Tim Banaszak	Don Carlyon	Terry Spencer
Dan Dimitroff	Ashley Anderson	Jeff Staudacher
Mike Dore	Joe Wespiser	Mike Bacigalupo
Trevor Keyes	Mayor Kathi Newsham	
Jean Ann Deshano		

The following were absent: None

Also Present: Suzanne Maxwell, Executive Director
Kellie Wackerle, Administrative/Marketing Specialist
Terry Moulthane, City Staff Liason

EXCUSED ABSENCE REPORT

None.

ORGANIZATION

Chairperson Banaszak presented the consent agenda for approval. Motioned by Carlyon, supported by Spencer. Motion unanimously approved

PARKING UPDATE

- a.) In order to encourage customers to return to Downtown the Board agreed to suspend parking enforcement until the end of October 2020. Motioned by Dimitroff, supported by Carlyon. Motion unanimously approved.
- b.) Parking permit invoicing will be suspended for the summer as an effort to assist downtown employees in returning back to work.

GENERAL BUISNESS

- A.) Beginning Friday June 12th portions of Downtown streets will be closed. This will allow restaurants and businesses the option to move seating into the street for social distancing dining and shopping.
- B.) Wackerle reported the DMB's marketing efforts to help Downtown businesses during the Governor's Stay at Home order as well as resources shared with businesses for financial assistance.

OTHER

- A.) Chairperson Banaszak stated that typically a July DDA meeting is not held. Motion to cancel the July meeting by Deshano, supported by Carlyon, unanimously approved.

- B.) Construction of the playground in Wenonah Park will proceed in the near future. The plaza renovation including benches, tables and trash receptacles will be suspended until 2021, as the subcommittee agreed that fundraising in the current economic climate is not appropriate.

ADJOURN

With no further business to come before the Downtown Development Authority, meeting adjourned at 8:49 AM

Respectfully Submitted,

Suzanne Maxwell
Executive Director

City of Bay City
Downtown Development Authority
Combining Statement of Activities
For the Period Ending May 31, 2020

<u>Category</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Revenues</u>	<u>% of Total Amended Budget</u>
REVENUE				
Taxes	\$ 0	\$ 0	\$ 3	0.00 %
Intergovernmental	0	0	0	0.00
Charges for Services	86,000	86,000	84,279	98.00
Interest and Rents	0	0	0	0.00
Special Assessments	65,885	65,885	64,559	97.99
Other Revenue	800	800	300	37.50
Appropriated Net Assets	<u>13,070</u>	<u>13,070</u>	<u>0</u>	<u>0.00</u>
Total Revenues	<u>165,755</u>	<u>165,755</u>	<u>149,141</u>	<u>89.98 %</u>
EXPENDITURES				
Other Services and Charges	165,755	165,755	100,136	60.41 %
Total Expenditures	<u>\$ 165,755</u>	<u>\$ 165,755</u>	<u>100,136</u>	<u>60.41 %</u>
Change in Net Position			49,005	
Net position, beginning of year			<u>9,406</u>	
Net position end of year			<u>\$ 58,411</u>	

**City of Bay City
Balance Sheet
Downtown Development Authority
May 31, 2020**

ASSETS

		<u>Balance</u>
Cash and Investments		\$ (23,496)
Taxes Receivable	\$ 1,793	
Less: Allowance for Doubtful Accounts	<u>(906)</u>	887
Accounts Receivable		81,931
Accrued Interest Receivable		4
Total Assets		<u>\$ 59,326</u>

LIABILITIES AND FUND BALANCES

Requisition Payable		\$ 0
Deferred Revenue		<u>915</u>
Total Liabilities		<u>915</u>
Unassigned Fund Balance		9,406
Excess Revenue Over Expenditures for the (11) Months Ending May 31, 2020		<u>49,005</u>
Total Fund Balances		<u>58,411</u>
Total Liabilities and Fund Balance		<u>\$ 59,326</u>

**City of Bay City
Balance Sheet
Water Street DDA
May 31, 2020**

ASSETS

	<u>Balance</u>
Cash and Investments	\$ 65,691
Accrued Interest Receivable	<u>0</u>
Total Assets	<u><u>\$ 65,691</u></u>

LIABILITIES AND FUND BALANCES

Requisitions Payable	<u>\$ 0</u>
Total Liabilities	<u>0</u>
Unassigned Fund Balance	9,104
Excess Revenue Over Expenditures for the (11) Months Ending May 31, 2020	<u>56,587</u>
Total Fund Balances	<u>65,691</u>
Total Liabilities and Fund Balance	<u><u>\$ 65,691</u></u>

**City of Bay City
Water Street Fund
Combining Statement of Activities
For the Period Ending May 31, 2020**

<u>Category</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Revenues</u>	<u>% of Total Amended Budget</u>
REVENUE				
Tax Increment	\$ 302,865	\$ 302,865	\$ 278,887	92.08 %
Intergovernmental	14,000	14,000	15,656	111.83
Interest and Rents	1,500	1,500	0	0.00
Other Revenue	8,300	8,300	1,679	20.23
Total Revenues	<u>326,665</u>	<u>326,665</u>	<u>296,222</u>	<u>90.68 %</u>
EXPENDITURES				
Operating Supplies	25,000	25,000	0	0.00 %
Other Services and Charges	91,055	91,055	29,025	31.88
Capital Outlay	0	0	0	0.00
Debt Service	210,610	210,610	210,610	100.00
Total Expenditures	<u>\$ 326,665</u>	<u>\$ 326,665</u>	<u>239,635</u>	<u>73.36 %</u>
Change in Net Position			56,587	
Net position, beginning of year			<u>9,104</u>	
Net position, end of year			<u>\$ 65,691</u>	

**City of Bay City
Balance Sheet
Parking Fund
May 31, 2020**

ASSETS

Balance

Cash and Investments	\$ (29,702)
Accrued Interest Receivable	0
Total Assets	<u>\$ (29,702)</u>

LIABILITIES AND FUND BALANCES

Requisitions/Accounts Payable	<u>\$ 0</u>
Total Liabilities	<u>0</u>

Excess Revenue Over Expenditures for the (11) Months Ending May 31, 2020	<u>(29,702)</u>
Total Fund Balances	<u>(29,702)</u>
Total Liabilities and Fund Balance	<u>\$ (29,702)</u>

City of Bay City
Parking Fund
Combining Statement of Activities
For the Period Ending May 31, 2020

<u>Category</u>	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual Revenues</u>	<u>% of Total Amended Budget</u>
REVENUE				
Intergovernmental	\$ 40,770	\$ 40,770	\$ 0	0%
Fines and Forfeitures	32,000	32,000	10,962	34%
Interest and Rents	0	0		-
Total Revenues	<u>72,770</u>	<u>72,770</u>	<u>10,962</u>	<u>15%</u>
EXPENDITURES				
Operating Supplies	1,200	1,200	0	0%
Other Services and Charges	71,570	71,570	40,664	57%
Capital Outlay	0	0	0	-
Total Expenditures	<u>\$ 72,770</u>	<u>\$ 72,770</u>	<u>40,664</u>	<u>56%</u>
Change in Net Position			(29,702)	
Net position, beginning of year			<u>0</u>	
Net position, end of year			<u>\$ (29,702)</u>	