

City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

GOVERNMENTAL BODY: Carroll City Council

DATE OF MEETING: January 22, 2019

TIME OF MEETING: 5:15 P.M.

LOCATION OF MEETING: 1026 N Adams Street - Adams Elementary School
Board Conference Room

www.cityofcarroll.com

AGENDA

- I. Pledge of Allegiance
- II. Roll Call
- III. Reports
 - A. Budget Work Session
 - 1. Outside Agencies FY 20 Funding Requests
 - 2. Continue FY 20 Budget discussion
- IV. Adjourn

January/February Meetings:

City Council – January 28, 2019 – Adams Elementary School - 1026 N Adams St

City Council 3rd Budget Work Session – Tuesday, January 29, 2019 – Adams Elementary School - 1026 N Adams St

Board of Adjustment – February 4, 2019 – Region XII - 1009 E Anthony St

Annual Chamber Banquet – February 4, 2019

City Council 4th Budget Work Session (as needed) – Tuesday, February 5, 2019 – Adams Elementary
School - 1026 N Adams St

City Council – February 11, 2019 – Adams Elementary School - 1026 N Adams St

Planning and Zoning Commission – February 13, 2019 – Region XII - 1009 E Anthony St

Library Board of Trustees – February 18, 2019 – Region XII - 1009 E Anthony St

City Council – February 25, 2019 – Adams Elementary School - 1026 N Adams St

www.cityofcarroll.com



The City of Carroll will make every attempt to accommodate the needs of persons with disabilities, please notify us at least three business days in advance when possible at 712-792-1000, should special accommodations be required.



City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Mike Pogge-Weaver, City Manager *MSPW*

FROM: Laura A. Schaefer, Finance Director/City Clerk *las*

DATE: January 18, 2019

SUBJECT: Outside Agencies FY 20 Funding Requests

The City has received funding requests for FY 2020 from all the outside agencies the city supported in FY 2019. The following agencies requested the same amount as they requested in FY 2019:

- Region XII taxi program - \$16,025
- Carroll Area Child Care Center and Preschool - \$17,000
- RVSP - \$9,500
- Foster Grandparent Program - \$3,000
- New Opportunities - \$10,920
- Animal Rescue of Carroll - \$5,000
- Region XII Housing Trust - \$2,000

These following agencies have requested an increase from FY 2019:

- Carroll County Community of Concern Food Pantry - \$10,080. The FY 20 budget proposal includes funding in the amount of \$5,450. The FY 19 request was \$5,000.
- Carroll Area Development Corporation - \$75,500 (increase from \$72,250)
- Carroll Chamber of Commerce Tourism Marketing - \$28,000 (decrease from \$34,500). As you will recall, the FY 2019 request included a one-time request for \$12,500 to help promote #ChooseCarroll Campaign. The Chamber has requested \$22,000 since FY 14.
- Airport Commission – Please refer to page 96 (Tab G – General Fund operating budget of \$195,000) and page 19 (Tab C – capital request for \$35,000)

The agencies that requested an increase in funding from FY19 have been asked to make a presentation to Council. Representatives from the Airport Commission, Carroll Area Development Corporation and Carroll Chamber of Commerce plan to be present at the budget work session on Tuesday, January 22, 2019. A representative from Carroll County Community of Concern Food Pantry will not be available on January 22. A future date will be determined for their funding request presentation.

RECOMMENDATION: Council discussion and direction to staff regarding the FY20 outside agency funding requests.



**Community Of Concern
322 West 3rd Street
Carroll, Iowa 51401
712-792-5150**

Roxanne Reinart, Direct

November 29, 2018

**To: City Of Carroll
From: Carroll County Community Of Concern Inc.
Subject: Carroll county Community Of Concern Food Pantry**

Dear Sirs:

We appreciate the many years of support the city of Carroll to our agency to help us to serve Carroll citizens. While we do receive generous food supplies to provide help to our clients, we also need funding for our rent and administrative expenses. The money we are receive from the city goes to help cover our rent costs.

We are again requesting funding consideration for our agency for the coming fiscal year. This year the Carroll County Community of Concern would like to request the sum of 10,080.00. This Request is the increase we have incurred in our rent since our relocation in 2016. Our lease is up for renewal this upcoming year and hoping for no changes. This has had a big impact on our non profit agency. We have also asked for an increase from The County Board of Supervisors.

The Community Of Concern Food Pantry provides food for any house hold in Carroll County in an emergency situation.

We have attached the information requested about our services. We will be happy to meet in person with the city Council to discuss our budget needs. We Thank you for your consideration of our request and for your kind support in the past years.

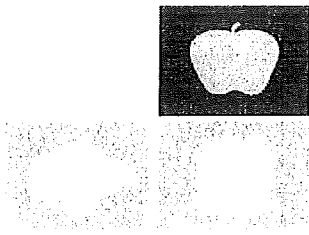
Sincerely, Roxie Reinart Director



Summer Parrott Board President



The purpose and objectives of the Carroll County Community Of Concern, Inc. shall be to provide, promote, and coordinate services to the poor, needy, elderly, and disabled of Carroll County, Iowa. This includes but is not limited to 1) food and assistance to qualifying individuals; 2) Disseminate information; 3) educate the public about the needs of the poor, elderly, and disabled; 4) to secure or aid in securing funding to establish or support community services; and 5) to originate programs and activity ideas to better these populations.



Carroll

Community of Concern

322 West 3rd Street Carroll, Iowa 51401

2018 Community of Concern Board of Directors

Executive Board Officers

Summer Parrott, President

Sharon Murray, Vice-President

Jill Woodward, Secretary

Nicole McCarville, Treasurer

Jonathon Pogge-Weaver, Member At Large

Director

Roxanne Reinart

503 E. 2nd Street

Carroll, Iowa 51401

712-292-8383

CommofConcern@Hotmail.com

Hired June 2008

Sharon Murray (2008)

1713 Marcella Heights

Carroll, Iowa 51401

712-792-5035

Smurray1713@q.com

Term expires 2020

Glenn Sturm (2018)

3936 Rolland Ave

Breda, Iowa 51436

712-830-6919

No email

Term expires 2020

Nicolle McCarville (2016)

716 San Salvador

Carroll, Iowa 51401

712-790-4857

Nicole_McCarville@newhopevillage.org

Term expires 2020

Jonathon Pogge-Weaver (2018)

607 Troy Drive

Carroll, Iowa 51401

712-790-3025

JonathonPW@BOTW.com

Term expires 2020

Summer Parrott (2017)

1719 N. Adams St

Carroll, Iowa 51401

712-790-2700

Benandsummer@msn.com

Term expires 2019

Jill Woodward (2009)

209 N. Maple Street

Carroll, Iowa 51401

712-830-6891

Jill_Marie2007@hotmail.com

Term expires 2019

Luanne Kustra (2011)

1819 Highland Drive

Carroll, Iowa 51401

712-790-5244

LKK@stanthonyhospital.org

Term expires 2019

Barbara Janssen (2014)

26035 290th Street

Dedham, Iowa 51440

No email

712-830-2557

Term expires 2020

Judy Beyer (2018)

203 N. Walnut Street

Carroll, Iowa 51401

712-790-4475

Djbeyer53@hotmail.com

Term expires 2020

Susan Uhl (2018)

112 Kevin Avenue

Carroll, Iowa 51401

641-629-0451

SAUhl@Pella.com

Term expires 2020

	Budget 12/31/2018
301 Individual Contributions	\$16,000.00
302 Organization Contributions	\$16,000.00
308 United Way	\$5,500.00
309 County	\$5,000.00
310 State Contract	\$4,203.00
311 City Support	\$3,000.00
312 Grants-Private	\$2,000.00
313 Event Income	\$-
331 Investment Income	\$1,550.00
Total Income	\$53,253.00
401 Purchased Foods	\$3,000.00
402 Food Bank of Iowa	\$400.00
411 Salaries	\$22,020.00
412 Payroll Taxes	\$1,685.00
Health Insurance	\$2,712.00
414 Contract Labor	\$1,000.00
421 Equipment	\$1,000.00
422 Special Projects	\$2,000.00
435 Insurance	\$1,825.00
441 maintenance & repairs	\$1,800.00
444 Miscellaneous	\$500.00
451 Office Supplies	\$1,500.00
453 Postage	\$500.00
Printing & Publications	\$200.00
465 Rent	\$11,000.00
471 Travel	\$500.00
475 Utilities	\$4,600.00
Total Expenses	\$56,242.00
Net Income (Loss)	\$(2,989.00)
	-5.61%

Community of Concern

2019 Budget

	Budget 12/31/2019
301 Individual Contributions	\$ 16,000.00
302 Organization Contributions	\$ 16,000.00
308 United Way	\$ 3,750.00
309 County	\$ 3,000.00
310 State Contract	\$ 4,203.00
311 City Support	\$ 5,000.00
312 Grants-Private	\$ 2,500.00
331 Investment Income	\$ 1,000.00
Total Income	\$ 51,453.00
401 Purchased Foods	\$ 2,500.00
411 Salaries	\$ 22,680.00
412 Payroll Taxes	\$ 1,735.55
Health Insurance	\$ 2,793.00
414 Contract Labor	\$ 1,000.00
421 Equipment	\$ 1,000.00
422 Special Projects	\$ 2,500.00
435 Insurance	\$ 1,600.00
441 maintenance & repairs	\$ 1,000.00
444 Miscellaneous	\$ 500.00
451 Office Supplies	\$ 500.00
453 Postage	\$ 500.00
Printing & Publications	\$ 350.00
465 Rent	\$ 12,000.00
471 Travel	\$ 200.00
475 Utilities	\$ 6,000.00
Total Expenses	\$ 56,858.55
Net Income (Loss)	\$ (5,405.55)
	-10.51%

Community Of Concern
322 West 3rd Street
Carroll, Iowa 51401
712-792-5150

Roxanne Reinart, Direct

Description of services:

The Carroll Community Of Concern Food Panty was established in August Of 1981. With the generous help of local churches, schools, groups, businesses, and individuals, and city and county funding sources, over the last 37 years we have been able to provide assistance and food to to thousands of Carroll County residents in need.

We serve Carroll county residents. Since we are a private, non for profit agency, we do not need to follow income guidelines to provide help to persons in emergency or critical need. Our services are meant to help people whom other agencies may not be able to help. We do not let anyone truly in need go hungry. We provide a balanced meal when we provide food for families. We are able to provide meat, bread, produce, some fruit, canned and packaged foods.

More than half of our budget is provided by local community support and the rrest with the help from Carroll United Way, Carroll County Board Of Supervisors, and we have a Small state Volunteer Contract. We have also applied for grants to be able to purchase refrigerates and freezers and other necessary items fort he food pantry.

Referrals are received by others. We are seeing people we have not seen previous and more working families. Our Office hours are Monday Through Friday 8 a.m. through 11:30 a.m. And by appt.

In 2017 we served 884 families which represented 2726 people. As og the end of Oct. we have served 830 households. Some of the households we are seeing would fall between the cracks as they would not qualify for any other government program. The average food call is valued around 295.00, so the total value of food assistance provided by our agency in 2017 was 260,780.00.

There is a true need to help the working poor in Carroll County for those that would otherwise have no other place to go in time of need. We appreciate your help in continuing to serve these people.

Thank you for you consideration

Roxanne Reinart

FY - 2020 Request for Funding

Prepared for:
City of Carroll

Prepared by:
Carroll Area Development Corporation

CADC

CARROLL AREA DEVELOPMENT CORPORATION

November 20, 2018

Dr. Eric Jensen, Mayor
City of Carroll
City Hall
Carroll, IA 51401

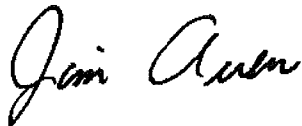
Dear Mayor Jensen,

The purpose of this letter is to ask the City of Carroll to consider funding for Carroll Area Development Corporation in the amount of \$75,500 for the City's fiscal year ending 2020.

CADC appreciates its partnership with the City of Carroll. Together we have realized economic success on many fronts, but there is a great deal of work to be done in the coming year. The City's ongoing support of CADC provides for a consistent assistance to existing industry, site and building development and promotion, and marketing of Carroll to companies looking to expand or relocate.

We have provided in the enclosed packet the required forms as requested by the City for non-governmental agencies seeking funding. We look forward to answering any questions you or the council members may have regarding economic development efforts in Carroll. In the meantime, should you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Jim Auen". The signature is written in a cursive, flowing style.

Jim Auen
President

Mission Statement

CADC provides support to the existing business base in Carroll County and assists in the establishment of new industry and works to enhance local residents' quality of life.

Existing Industry Programs

The vast majority of growth in capital investment and quality jobs occurs as a result of the expansion of existing industry. CADC conducts regular visits to Carroll County industries to identify opportunities, help remove barriers to growth and make a connection with people and services that can help make companies more successful.

Site Location Services

CADC maintains a listing of available commercial and industrial sites. Specifications including water and sewer, tax assessment, building and lot dimensions, owner contact info, zoning classification and sale/lease information are provided. A key tool in promoting sites and buildings in Carroll County is CADC's website: www.carrollareadev.com

Identifying and applying for financial assistance programs for expanding companies

CADC works with our partners at the local, state and federal level to identify potential forms of financial assistance for qualifying companies with expansion projects. Tax Increment Financing, State of Iowa Financial Assistance Programs, Region XII Revolving Loan Fund and other Iowa Economic Development Authority and Department of Transportation programs are commonly used.

Marketing

A professional approach to community and economic development marketing includes the collection of key data that site selectors and existing industry need to make investment and employment decisions. Promoting CADC's ability to assist industry, and Carroll County's core development assets will result in additional interest in our area to make investment and create quality jobs. CADC's promotional brochure is widely distributed to regional and national site selection consultants and decision makers in targeted industries. In addition, CADC joins neighboring counties in an economic development marketing partnership, Western Iowa Advantage.

Workforce Development

CADC will continue to work closely with the workforce development partners including Iowa Workforce Development to address the critical need for growth in population, workers and quality jobs in Carroll County. CADC maintains labor market information and conducts a Laborshed Analysis every other year with the help of Iowa Workforce Development. The 2013 Laborshed Analysis is attached.

Carroll Area Development Corporation

DIRECTORS:

Barry Bruner – Carroll
 Doug Carpenter – Coon Rapids
 Tom Farner – Carroll
 Mike Franey – Carroll (V President)
 Matt Greteman – Carroll
 Todd Kanne – Carroll
 Jair Mayhall – Carroll
 Nancy Janssen – Breda
 John Steffes – Carroll
 Gene Vincent – Carroll

TERM EXPIRES

December 2018
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Jim Gossett – Glidden
 John Brockelsby – Glidden
 R Q Christensen, MD – Carroll
 Rick Hunsaker – Carroll
 Aaron Juergens – Carroll
 Jim Knott – Carroll
 Dr. Steve Kraus – Carroll
 Mike Pogge-Weaver – Carroll
 Gaylin Ranniger – Manning
 Andy Reiman – Carroll
 Mike Schwabe – Breda
 Adam Schweers - Carroll
 Kenny Snyder – Carroll
 Brandon Vonnahme – Carroll

December 2019
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Jim Auen – Carroll (President)
 Nick Badding – Carroll
 Joe Behrens – Templeton
 Doug Burns – Carroll
 Howie Drees – Carroll (Secretary)
 Kourtney Irlbeck – Carroll
 Joel Lundstrom – Carroll
 Rhonda Mart – Carroll
 Paul Milligan – Carroll
 Dean Onken – Carroll
 Dave Quandt – Carroll
 Dawn Meyer – Manning
 Jeff Scharfenkamp – Carroll
 Ed Smith – Carroll
 Kim Tiefenthaler – Carroll (Treasurer)

December 2020
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Dr. Eric Jensen – Carroll (Mayor)
 Steve Blackburn – Carroll (Chamber Representative)
 Gene Meiners – Carroll (County Supervisor)

Appointed Annually
 Appointed Annually
 Appointed Annually

EMERITUS

Bob Badding – Carroll (Deceased)
 Fred Dolezal – Carroll
 Pat Moehn – Carroll
 Ron Schechtman – Carroll
 Jim Wilson – Carroll (Deceased)

Claus Bunz – Panora
 Walt Koster – Breda (Deceased)
 John Norgaard – Carroll
 Art Neu – Carroll (Deceased)

STAFF:

Shannon Landauer, Executive Director
 Rosanne Nees, Business Development Director

Ashley Schable, Program Director
 Miki Greene, Administrative Assistant

Internal Revenue Service
District Director

Department of the Treasury

Date: APR 23 1987

Employer Identification Number:

42-1255277

Case Number:

366295102EO

Person to Contact:

D. Knof

Contact Telephone Number:

312-886-1278

Internal Revenue Code

Section 501(c)(6)

Accounting Period Ending:

December 31

Form 990 Required: ☒ Yes ☐ No

CARROLL AREA DEVELOPMENT
CORPORATION
815 NORTH MAIN
CARROLL, IA 51401

Dear Applicant:

Caveat Applies:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

The box checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

(over)

District Director, Chicago District

Letter 948(DO) (Rev. 4-86)

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

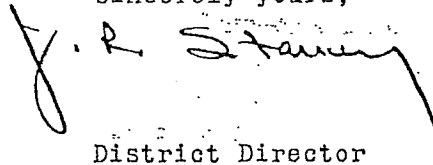
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If the heading of this letter indicates that a caveat applies, the caveat below is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and private foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "J. R. Starnes", with a long, sweeping horizontal line extending to the right.

District Director

CADC

Proposed Budget

FY 2019

&

**Audited Financial
Statements**

**Carroll Area Development Corporation
Proposed Budget
Fiscal Year Ending December 31, 2019**

Account	2019 Budget
Revenue	
Private Investment	\$ 40,000
Dues & other	\$ 14,500
City of Carroll	\$ 74,000
Carroll County	<u>\$ 74,000</u>
Total Revenue	\$202,500
Expenses	
Administration	
Office equipment, supplies, phone, postage dues and subscriptions, payroll and benefits, development meetings, education, mileage	\$143,400
Development	
Existing Industry Program, web development, printing, mailing, prospect contact, industry/project research, special projects, regional marketing, workforce development, small business development	\$59,100
Total Expenses	\$202,500
Net Income	\$0

CARROLL AREA DEVELOPMENT CORPORATION
Independent Accountant's
Review Report

For the Year
Ending December 31, 2017

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CARROLL AREA DEVELOPMENT CORPORATION
BOARD OF DIRECTORS MEMBERS

TERM EXPIRES July 2018

Barry Bruner
Doug Carpenter
Tom Farner
Mike Franey, Vice President
Matt Greteman
Todd Kanne
Jair Mayhall
Nancy Janssen
John Steffes
Gene Vincent

TERM EXPIRES JULY 2019

Jim Gossett
John Brockelsby
R Q Christensen, MD
Rob Cordes
Rick Hunsaker
Aaron Juergens
Jim Knott
Dr. Steve Kraus
Mike Pogge-Weaver
Gaylin Ranniger
Andy Reiman
Mike Schwabe
Adam Schweers
Kenny Snyder
Brandon Vonnahme

TERM EXPIRES July 2020

Jim Auen, President
Nick Badding
Joe Behrens
Doug Burns
Howie Drees, Secretary
Ann Fitzpatrick
Kourtney Irlbeck
Joel Lundstrom
Rhonda Mart
Paul Milligan
Dean Onken
Dave Quandt
Dawn Meyer
Jeff Scharfenkamp
Ed Smith
Kim Tiefenthaler, Treasurer

APPOINTED ANNUALLY

Dr. Eric Jensen, Carroll Mayor
Steve Blackburn, Chamber Representative
Gene Meiners, Carroll County Supervisor

CARROLL AREA DEVELOPMENT MANAGEMENT

Shannon Landauer, Executive Director

John D. Morrow

Certified Public Accountant

Member

Iowa

Society

Certified Public Accountants

PO Box 400

109 Main Street

Wall Lake, Iowa 51466

Phone: (712) 664-2891

FAX: (712) 664-2717

Cell: (712) 830-3121

morrowjd@netins.net

July 16, 2018

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Carroll Area Development Corporation
Carroll, IA 51401

I have reviewed the accompanying financial statements Carroll Area Development Corporation (a non-profit corporation), which comprise the statement of financial position as of December 31, 2017, the related statement of activities and change in net assets, cash flow for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.


Certified Public Accountant

FINANCIAL STATEMENTS

CARROLL AREA DEVELOPMENT CORPORATION
STATEMENT OF FINANCIAL POSITION
Year Ending December 31, 2017

	<u>2017</u>
ASSETS:	
CURRENT ASSETS:	
Cash equivalents	\$ 133,754
Accounts Receivable	<u>3,364</u>
Total Current Assets	<u>137,118</u>
OTHER ASSETS:	
Equipment	2,093
Accumulated Depreciation	(<u>1,984</u>)
Total Other Assets	<u>109</u>
TOTAL ASSETS	\$ <u>137,227</u>
LIABILITIES AND NET ASSETS:	
CURRENT LIABILITIES:	
Accounts payable	\$ 2,651
NET ASSETS:	
Unrestricted Net Assets	<u>134,576</u>
TOTAL LIABILITIES & NET ASSETS	\$ <u>137,227</u>

See accompanying Notes to Financial Statements

Exhibit BCARROLL AREA DEVELOPMENT CORPORATION
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
Year Ending December 31, 20172017

Revenues:

Local Revenues	
City of Carroll	\$ 70,262
Carroll County	69,388
Private Investment	35,850
Membership Dues	9,250
Special Projects	2,480
Interest from investments	321
In Kind Contribution	<u>34,054</u>
Total Revenue	\$ <u>221,605</u>

Expenditures:

Program Services:	
Development projects	42,131
Administrative Costs:	
Support Services	146,522
In Kind Expenditures	<u>34,054</u>
Total Expenses	<u>222,707</u>

Revenue over Expenses (1,102)

Net Assets Beginning of Year 135,678Net Assets End of Year \$ 134,576

See accompanying Notes to Financial Statements.

CARROLL AREA DEVELOPMENT CORPORATION
STATEMENT OF CASH FLOW
Year Ended December 31, 2017

2017

Resources Provided (Used) By:

Cash Flow From Operating Activities:

Decrease in Net Assets

\$(1,102)

Adjustments to Reconcile Net Assets to Net Cash

Provided by Operating Activities:

Depreciation

259

(Increase) Decrease in Accounts Receivable

(1,976)

Increase (Decrease) in Accounts Payable

(3,494)

Net Cash Provided by Operating Activities

(6,313)

Cash Flow from Investing Activities:

None

0

Cash Flow from Financing Activities:

None

0

Net Increase in Cash

(6,313)

Cash, Beginning of Year

140,067

Cash, End of Year

\$ 133,754

Supplemental Disclosures of Cash Flow Information:

NONE

See accompanying Notes to Financial Statements.

CARROLL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

Note 1 Nature of Activities and Significant Accounting Policies

A. Nature of Organization

The Carroll Area Development Corporation was organized for the purpose of economic development activities. To accomplish these purposes, Carroll Area Development Corporation has all the powers enumerated in Chapter 504 of the Code of Iowa. These powers are limited to the definitions and purposes encompassed by Section 501(c)(6), of the Internal Revenue Code.

B. Significant Accounting Policies

Basis of Accounting - The financial statements of Carroll Area Development Corporation have been prepared on the accrual basis of accounting and in accordance with the American Institute of Accountants' Audit and Accounting Guide, *Not-For-Profit Organizations*. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation - Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117 (ASC 958), *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Carroll Area Development Corporation and changes therein are classified and reported as follows:

Unrestricted net assets are resources over which the Board of Directors has discretionary control and are available for the various programs and administration of the Organization.

Temporarily Restricted Net Assets are resources subject to donor imposed restrictions which will be satisfied by actions of the Organization or the passage of time. Donor restricted contributions for which restrictions are met in the same reporting period are reported as unrestricted support.

Permanently Restricted Net Assets are resources subject to donor imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

There currently are no temporarily or permanently restricted net assets.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentration of Credit Risk - Financial instruments that potentially subject the Carroll Area Development Corporation to concentrations of credit risk consist principally of temporary cash investments and deposits. The Chamber places its cash investments with financial institutions and limits the amount of credit exposure to any one financial institution.

CARROLL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2017

Note 1 Nature of Activities and Significant Accounting Policies (continued)

B. Significant Accounting Policies (continued)

Assets, Liabilities and Net Assets - The following accounting policies are followed in preparing the statement of financial position.

Cash Equivalents - For the statement of cash flow, all cash investments that are highly liquid are considered to be cash equivalents. Cash includes amounts in demand deposits, savings accounts, certificates of deposits, and money market funds.

Accounts Receivable and Program Reimbursements - Carroll Area Development Corporation carries its accounts receivables at cost.

Allowance for Doubtful Accounts - There is no provision for accounts receivable bad debts since all receivables are considered to be collectible.

Property and Equipment - The Organization's management has adopted the policy to expense small purchases of furniture and equipment with costs of less than \$250. Assets with costs of greater than \$250 are recorded at cost if purchased or fair value if donated. Depreciation is computed by the straight-line method over estimated useful lives. Maintenance and repairs are charges to expense as incurred, major renewals and betterments are capitalized. When items of equipment or property are sold or retired, the related costs are removed from the accounts and any gain or loss is recognized.

Income Taxes - Carroll Area Development Corporation is exempt from Federal income taxes under provisions of Internal Revenue Code Section 501(c)(6).

The organization files Form 990, Return of Organization Exempt From Income Tax, in the U.S. federal jurisdiction.

Donated Services and Facilities - Various individuals volunteer their time and perform a variety of tasks that assist the Organization with various assignments. Contributions In-kind are also the result of a commitment by the Carroll Chamber of Commerce, along with private business contributions, to match contributions of cash by the City of Carroll, Iowa, and Carroll County, Iowa, which were \$70,263 and \$69,388 respectively. The value estimated by the Board of Carroll Area Development Corporation and the Carroll Chamber of commerce is \$34,054 based upon the fair market value of the facility, the supplies and the services provided by the Carroll Chamber of Commerce. The contributed amounts are recognized in the financial statements because it meets the criteria for recognition under FASB ASC 958-605-25. The private business contributions, which include the in-kind from the Chamber for the year ended December 31, 2017 satisfied the letter of understanding.

CARROLL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2017

Note 1 Nature of Activities and Significant Accounting Policies (continued)

B. Significant Accounting Policies (continued)

Cash Flow - The statement of cash flow is presented using the indirect method. For purposes of the statement of cash flow, the Carroll Area Development Corporation considers cash equivalents to include time deposits and certificates of deposit. Carroll Area Development Corporation's certificates of deposit are readily convertible to cash if needed for operations.

Advertising Costs - Advertising costs are charged to operations when incurred. The Chamber has not incurred any direct-response advertising.

Functional Allocation of Expense - The costs of providing the various programs and activities have been summarized on a functional basis in the notes to the financial statements.

Note 2 Organization Risk Management

Carroll Area Development Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Carroll Area Development Corporation assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past two fiscal years.

Note 3 Total Deposit Accounts And Insured Depository Limits

Carroll Area Development Corporation maintains checking, savings, and certificates of deposit in a financial institution. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Carroll Area Development Corporation did not exceed the \$250,000 limit during the audit period.

Note 4 Date of Management's Review

The Organization has performed an evaluation of subsequent events through July 16, 2018, which is the date the financial statements were available to be issued, noting no events which affect the financial statements as of December 31, 2017.

CARROLL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 2017

Note 5 Functional Expenses

Carroll Area Development Corporation's functional expenses are as follows:

Program Services:

Development Projects:

Access Washington	\$ 4,624
Industry/Project research	4,846
Marketing/Recruitment	2,571
Special projects	2,755
Printing & mailing	100
Workforce development	15,731
Web development	468
Western Iowa Advantage	<u>11,036</u>
Total Development Projects	<u>42,131</u>

Support Services:

Administrative:

Payroll reimbursements:

Salaries & Wages	111,804
Payroll taxes	8,652
Employee benefits	1,715
Contract Services	150
Depreciation	259
Dues & subscriptions	2,457
Meetings	9,405
Office supplies, etc	5,028
Professional development	5,664
Telephone	<u>1,388</u>
Total Administrative	<u>146,522</u>

In Kind Expenditures:

Office equipment	600
Rent-office space	15,567
Utilities	3,967
Property tax	4,176
Insurance	5,376
Building custodial & maintenance	<u>4,368</u>
Total In Kind Expenditures	<u>34,054</u>

TOTAL EXPENSES \$ 222,707

History of Revenue

Local Governments

CADC Revenue From Local Governments

<u>FY</u>	<u>City</u>	<u>County</u>	<u>Public Total</u>	<u>Private Total</u>
90	\$ NA	\$ NA	\$ NA	\$ 0
91	\$ 15,000	\$ 15,000	\$ 30,000	\$ 0
92	\$ 15,000	\$ 15,000	\$ 30,000	\$ 1,800
93	\$ 30,000	\$ 15,000	\$ 45,000	\$ 5,000
94	\$ 30,000	\$ 30,000	\$ 60,000	\$ 500
95	\$ 30,000	\$ 30,000	\$ 60,000	\$ 700
96	\$ 30,000	\$ 30,000	\$ 60,000	\$ 6,200
97	\$ 35,000	\$ 35,000	\$ 70,000	\$ 5,200
98	\$ 35,000	\$ 35,000	\$ 70,000	\$ 5,000
99	\$ 35,000	\$ 35,000	\$ 70,000	\$ 6,000
00	\$ 35,000	\$ 35,000	\$ 70,000	\$ 5,700
01	\$ 35,000	\$ 35,000	\$ 70,000	\$ 5,400
02	\$ 35,000	\$ 35,000	\$ 70,000	\$ 12,900
03	\$ 42,500	\$ 42,500	\$ 85,000	\$ 13,850
04	\$ 42,500	\$ 42,075	\$ 84,575	\$ 13,850
05	\$ 42,500	\$ 42,500	\$ 85,000	\$ 16,250
06	\$ 42,500	\$ 42,500	\$ 85,000	\$ 21,250
07	\$ 45,000	\$ 45,000	\$ 90,000	\$ 21,250
08	\$ 47,250	\$ 47,250	\$ 94,500	\$ 25,750
09	\$ 49,600	\$ 49,600	\$ 99,200	\$ 26,000
10	\$ 52,000	\$ 52,000	\$ 104,000	\$ 28,000
11	\$ 53,100	\$ 53,100	\$ 106,200	\$ 31,000
12	\$ 55,750	\$ 55,080	\$ 110,830	\$ 35,650
13	\$ 58,550	\$ 57,154	\$ 115,704	\$ 33,500
14	\$ 61,500	\$ 60,011.50	\$ 121,511.50	\$ 34,850
15	\$ 64,575	\$ 63,012	\$ 127,587	\$ 34,850
16	\$ 67,037	\$ 66,963	\$ 134,000	\$ 36,625
17	\$ 70,262.50	\$ 69,388	\$ 139,650.50	\$ 38,000
18	\$ 71,625.00	\$ 71,625.00	\$ 143,250.00	\$ 40,000

Partners In Progress



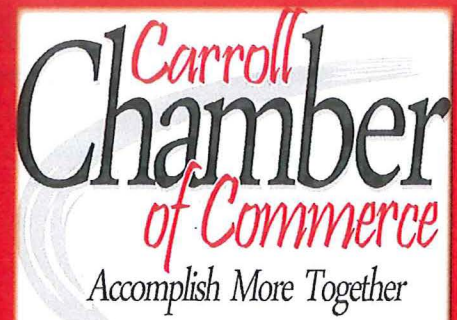
CADC

CARROLL AREA DEVELOPMENT CORPORATION

2018

Partners In Progress

Carroll Area Development Corporation
407 W. 5th Street
PO Box 307
Carroll, IA
712. 792. 4383
www.carrolliowa.com



FY - 2020 Request for Funding

Prepared for:
City of Carroll

Prepared by:
Carroll Chamber of Commerce

#ChooseCarroll



November 30, 2018

Mayor Jensen and the Carroll City Council
City of Carroll
City Hall
Carroll, Iowa 51401

Dear Mayor Jensen and Carroll City Council,

Your Carroll Chamber proposes the Carroll City Council budget \$28,000 from hotel/motel tax revenue receipts to support our tourism efforts, which continue to make meaningful contributions in the community. A contribution from the city gives the chamber what it needs to continue to implement and develop our tourism and marketing plans. These funds will be used exclusively for funding the Chamber's tourism promotion efforts in the City's FY 2020. This request is lower than FY 2019.

In the coming year, the Chamber will continue to push forward with the #ChooseCarroll campaign which reminds residents and visitors that they do have endless choices when it comes to where they work, where they shop, what restaurants they dine at and which doctor or dentist they want to see. #ChooseCarroll reminds everyone that they do have a choice, and the Carroll Chamber of Commerce would like them to do everything locally.

Your Carroll Chamber is the first resource visitors turn to with questions regarding the Carroll community. Whether its information about upcoming events or inquiries regarding available lodging facilities or businesses, Chamber staff are well versed in finding our visitors the answers to their questions. The Chamber's annual Visitor Guide is distributed to Iowa Welcome Centers, visitor centers, hotels and restaurants throughout Iowa to promote our community. The Visitor Guide, along with the biennial Chamber Magazine is sent out in visitor packets, travel packets, new resident welcome packets and more. Both of these publications, along with a community calendar and business directory, are also easily accessible on the Chamber's website and mobile app.

Your Carroll Chamber is also developing an Alcohology model, creating materials to promote our local establishments, focusing on the education component as the recruitment piece and then emphasizing other local businesses once visitors get here. Through Alcohology, the Chamber will share the stories of the local establishments and the history of the buildings they each call home. Alcohology will create an undeniably positive impact on our community by inviting others to the experience.

This April, Carroll will host members of the Western Iowa Tourism Region and keynote speaker Roger Brooks, an expert on travel, tourism, downtowns, and destination marketing. The Chamber plans to lead Brooks through a community tour with local leaders for valuable insight that will help everyone learn to invest in Carroll as a place to establish a business, and as a place to live, work, and play.



We believe the Chamber is consistent with the mission and interest of the city, and hope you will find it in your budget to support our efforts. With the city's support, your Carroll Chamber will be better equipped to actively promote our community and attract visitors who will utilize our hotels and motels, spend their time dining in our restaurants, shopping in our retail stores, and experiencing our recreational and event opportunities.

These requested city funds allow the Chamber to promote travel to Carroll from around the state, market our family-oriented events, and the numerous recreational activities found in Carroll, from our Municipal Golf Course and Aquatic Center, to our 33-mile multi-use Sauk Rail Trail.

More than 350 members strong, the Carroll Chamber is an advocate for the business community, providing numerous marketing and promotional benefits to its members. Whether the needs are networking, marketing, community outreach, or advocacy, the Carroll Chamber is your partner for success.

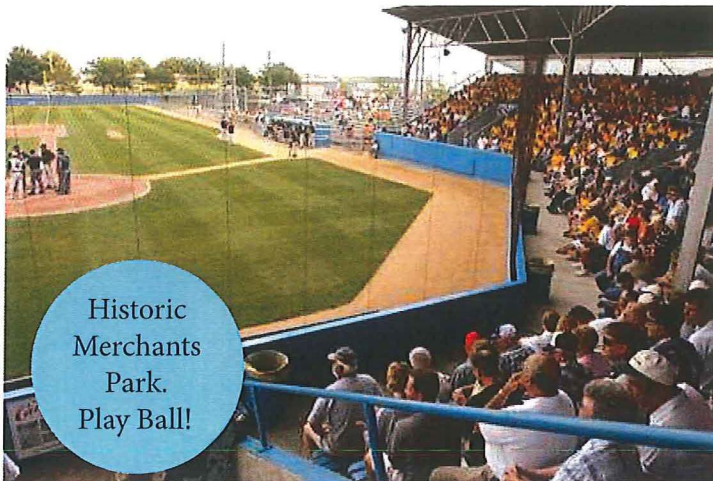
Thank you,

A handwritten signature in black ink that reads "Ashley T. Schable".

Ashley T. Schable
Program Director
Carroll Chamber of Commerce

We live it. You'll love it.

Carroll Tourism Marketing 2019-2020



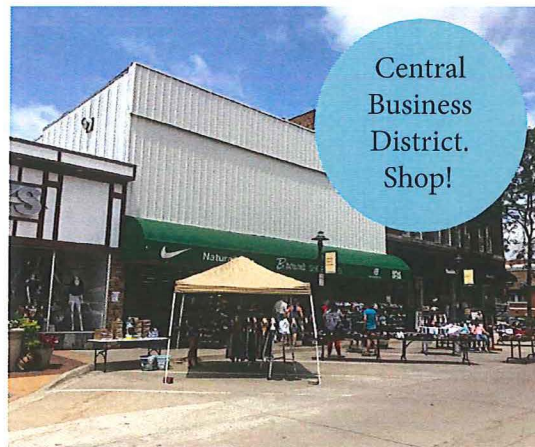
Historic
Merchants
Park.
Play Ball!



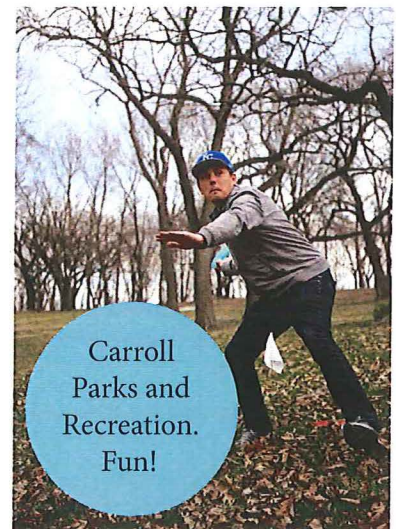
Carroll
Family Aquatic
Center.
Dive in!

We all have a
story to share:

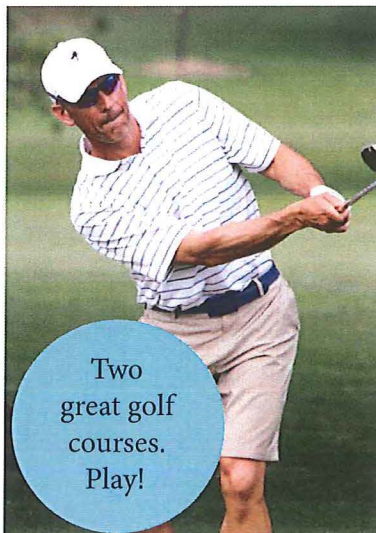
- *What to do
- *Where to dine
- *Where to shop
- *Where to play
- *Where to stay



Central
Business
District.
Shop!

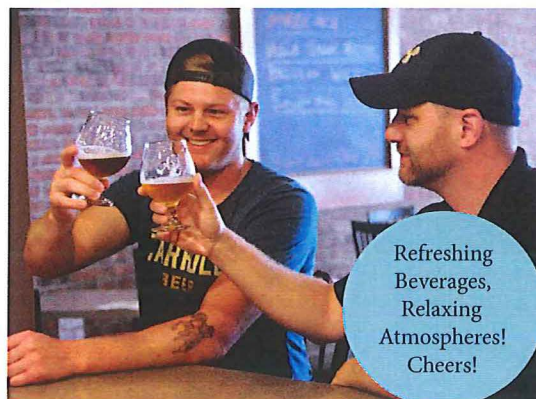


Carroll
Parks and
Recreation.
Fun!

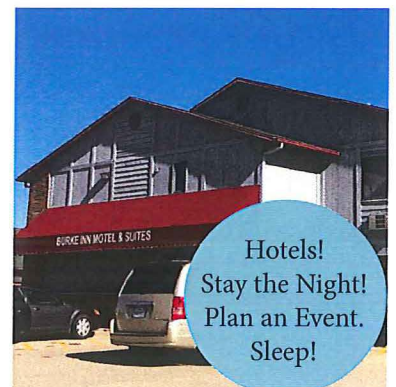


Two
great golf
courses.
Play!

#ChooseCarroll



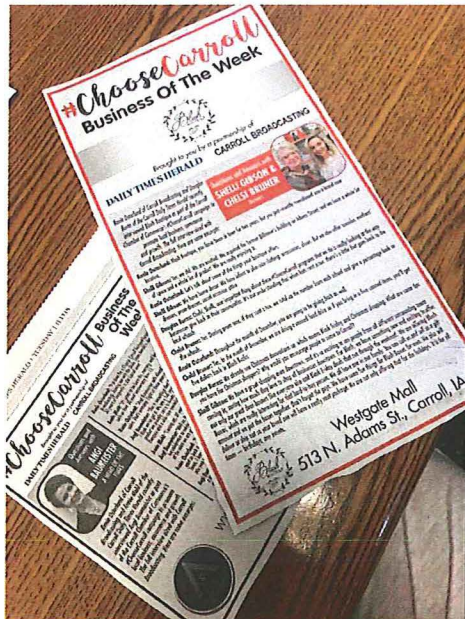
Refreshing
Beverages,
Relaxing
Atmospheres!
Cheers!



Hotels!
Stay the Night!
Plan an Event.
Sleep!

Marketing
#ChooseCarroll
on websites,
facebook,
print

#ChooseCarroll



#ChooseCarroll

**PUT YOUR \$
WHERE
YOUR ♥ IS**
#ChooseCarroll

Carroll
Chamber
of Commerce
Accomplish More Together

<https://www.carrolliowa.com/choosecarroll.html>



Carroll Chamber of Commerce, #PromoteCarroll

#ChooseCarroll Chalkboard Photos

Click on any of the photos below to enlarge.



>> >>

Your Choice Matters

When you spend \$100 in your local community, up to \$68 of that will stay in town. Choose for that \$68 to stay in Carroll!

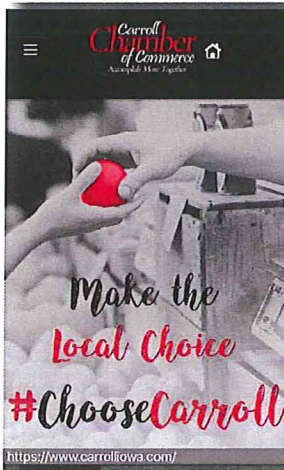
Local shoppers favorite destinations:

- 34% visit clothing stores.
- 56% eat at restaurants.
- 75% frequent food/beverage destinations.

Did you know... in 2016, Carroll County reported \$6.6 million in local apparel sales.

Why shoppers choose local?

- 66% like the convenience.
- 63% want to support local business.
- 54% like one-of-a-kind products.



#ChooseCarroll

Carroll
Chamber
of Commerce
Accomplish More Together

<https://www.carrolliowa.com/>



2019-2020 Carroll Tourism Marketing Campaign

GOALS

Building off the Carroll Chamber of Commerce's #ChooseCarroll campaign, the goal of our 2019-2020 Tourism Marketing Campaign will continue to build brand awareness for the community of Carroll, ultimately attracting increased traffic to our community for not only daytrips, but also for extended stays. This campaign will feature Carroll amenities often sought out by visitors, including recreational, and highlighting our dining and spirits selections, retail outlets and healthcare services.

STRATEGIES

Based on the strengths of the Carroll area, the Chamber has identified and implemented a creative marketing campaign, "We Live it. You'll love it." The marketing message appeals to an array of key target markets. The idea is to foster in travelers that Carroll can become a part of their lifestyle and their experience. A place where they can find experiences by choosing Carroll and create moments. The Chamber will continue to leverage this campaign in our social media, using #ChooseCarroll" themed hashtags and other sharable content in our identity and reach.

The Carroll Chamber of Commerce plans on developing itineraries to effectively market the Carroll area's natural beauty, outdoor recreation options, historical attractions and the offerings of special events and festivals. We'll better service our tourism efforts by bringing Carroll to the forefront of traveler's minds, showing them no shortage of opportunities from the minute they leave their doorstep.

Regionally, a media mix of print, radio and social media will be utilized to establish Carroll as a regional hub for recreation, retail, dining and entertainment, and healthcare. Locally, Carroll County has a population of 20,498 to draw from. Looking beyond, to the local six county area, that population increases to 72,231 living within a 30-mile radius of our community. With increased and targeted marketing efforts, our goal will be to attract this population to Carroll for the purposes of shopping, dining, and entertainment, as well as utilizing our local healthcare services and enjoying the many recreational amenities Carroll has to offer.

Specific strategies will include, but are not limited to:

- Emphasis on dining and entertainment
- Focus on recreational opportunities
- Highlight Healthcare services
 - While in Carroll for a medical appointment we'll invite consumers to #ChooseCarroll for shopping and dining
- Concentrate on Retail Outlets
- Consistent Messaging



- Consistency will ensure effective saturation of messaging themes. All messages will carry the underlying theme of choosing Carroll for everything and may be adjusted to appeal to varying audiences during target specific times.
- Work directly with local businesses for multiplied marketing efforts and results
 - Have local businesses utilize similar messaging for a consistent theme, increasing reach and frequency of marketing efforts.
- Work with businesses and organizations looking for host communities for meetings and conventions
 - Work directly with businesses hosting out of town vendors and business partners
 - Assist local organizations hosting conferences or workshops
 - Actively seek out opportunities to attract organizations and businesses looking for conference or workshop host communities
- Create niche or interest specific day and weekend itineraries for visitors
 - Sip and Savor itineraries for those interested in experiencing Carroll restaurants, wineries, breweries and spirits
 - A “Pamper Yourself” itinerary focused on local spas and salons
 - Don’t Junk It, Trunk It: an itinerary focusing on Carroll’s antique, design and salvaging businesses
 - Beautiful Boutiques: an itinerary which invites travelers to experience the many specialty stores Carroll has to offer

TARGET MARKET

The Carroll Chamber plans to target Central and Western Iowa markets with an emphasis on both regional and statewide visitors. The regional visitors include individuals that live less than 50 miles from Carroll and view Carroll as a regional hub for retail, healthcare and workforce opportunities. The state-wide visitors are those coming to Carroll from more than 50 miles away as a staycation, daytrip, for leisure or to visit family and friends.

- 2017 Iowa Economic Development statistics show 78.2 percent of travelers do so for leisure while 15.9 percent of travelers are visiting family and friends.
- Per trip, Iowans traveling within the state (staycations) spend an average of \$787. The average length of stay is 3.5 days.
- Iowa’s daytrippers (regional visitors) spend an average of \$288 per trip according to 2017 Iowa Economic Development statistics.

Marketing plans will specifically target women, with research showing 71.5 percent of trip planners are female. Additionally, research shows the largest percentage of purchasing decisions are made by adults age 35-50, and these individuals will also be a key focus of our marketing efforts.

REACH

The Carroll Chamber continues to make modifications to our overall tourism marketing plan and messaging to entice visitors to #ChooseCarroll for everything.



We're implementing a strategy of reaching out statewide as well as regionally to attract multiple audiences simultaneously and with similar messaging. Since we are asking for less than last year's budget, we're paying close attention to where media placements will be made and dollars spent.

In print media, we've eliminated several single run media buys in Fort Dodge and Atlantic and other areas and small venues. Moving forward, placements will be part of a series, ensuring audiences receive enough frequency with the messaging that it's retained. Additionally, careful consideration has been made regarding where media purchases are made. With audiences across the state as well as regionally, placements will be made in popular Iowa tourism publications with solid circulations.

The proposed 2019-2020 Tourism Marketing Campaign also includes broadcast media purchases. We've eliminated InfoTouch advertising at various electronic kiosks and added regional radio advertising.

With online advertising, we've eliminated online banner ads that were placed in previous years with a new concentrated effort to increase our online presence through social media and boosting our own image online.

With our promotional material budget, we'll continue to increase our presence at tourism conferences and showcase events around the state.

#ChooseCarroll

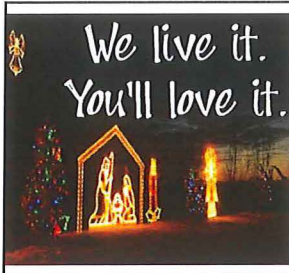
Chalkboard Promotions

Photos used on Chamber Facebook page and shared on business sites. Also published in local media.



#ChooseCarroll Social Media Reaches



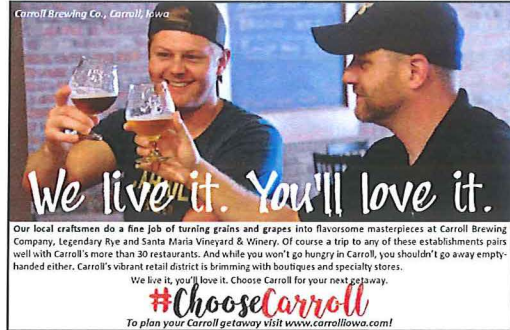


Every day is a good day for visiting Carroll. But with Santa's arrival, the annual Festival of Lights, Schrad's Christmas Light Show, and concerts, the holidays are especially bright. Come enjoy the hometown holiday experience and leave the stress behind this season.

And when you're ready to head indoors, Carroll restaurants, shops and businesses will be waiting. Sample local brews at Carroll Brewing Company, sip spirits at Legendary Rye or tempt your palate at Santa Maria Vineyard & Winery. Of course a trip to any of these establishments pairs well with Carroll's more than 30 restaurants.

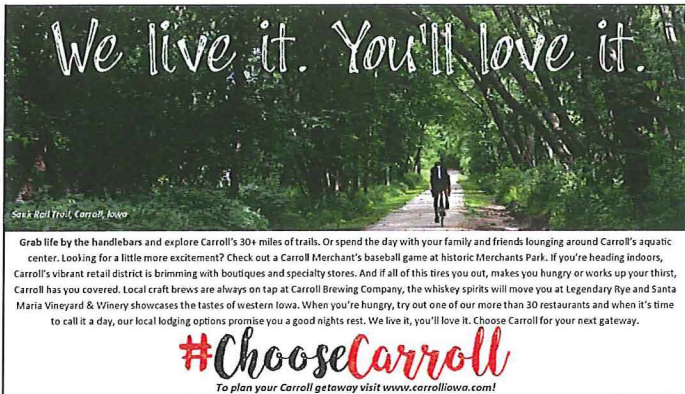
And when it's time to call it a day, our local lodging options promise you a good night's rest. We live it, you'll love it. Choose Carroll for your next getaway.

#ChooseCarroll
To plan your Carroll getaway visit www.carrolliowa.com



Our local craftsmen do a fine job of turning grains and grapes into flavorful masterpieces at Carroll Brewing Company, Legendary Rye and Santa Maria Vineyard & Winery. Of course a trip to any of these establishments pairs well with Carroll's more than 30 restaurants. And while you won't go hungry in Carroll, you shouldn't go away empty-handed either. Carroll's vibrant retail district is brimming with boutiques and specialty stores.


We live it, you'll love it. Choose Carroll for your next getaway.
#ChooseCarroll
To plan your Carroll getaway visit www.carrolliowa.com



Grab life by the handlebars and explore Carroll's 30+ miles of trails. Or spend the day with your family and friends lounging around Carroll's aquatic center. Looking for a little more excitement? Check out a Carroll Merchant's baseball game at historic Merchants Park. If you're heading indoors, Carroll's vibrant retail district is brimming with boutiques and specialty stores. And if all of this fires you out, makes you hungry or works up your thirst, Carroll has you covered. Local craft brews are always on tap at Carroll Brewing Company, the whiskey spirits will move you at Legendary Rye and Santa Maria Vineyard & Winery showcases the tastes of western Iowa. When you're hungry, try out one of our more than 30 restaurants and when it's time to call it a day, our local lodging options promise you a good night's rest. We live it, you'll love it. Choose Carroll for your next getaway.

#ChooseCarroll
To plan your Carroll getaway visit www.carrolliowa.com

Print ads invite visitors to choose Carroll for a variety of experiences. They highlight Carroll's recreational opportunities, shopping and dining.




We live it. You'll love it.

Carroll

Visitor Guide

2019



#ChooseCarroll

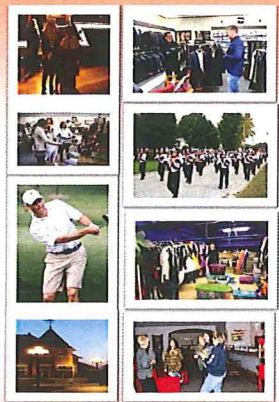

The Carroll County Visitor Guide is a publication that provides county-wide information on events, attractions, lodging, dining and much more.

Carroll Chamber of Commerce
Accomplish More Together

C
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K

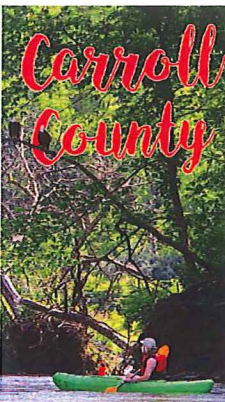
S
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O
N


PO BOX 307
CARROLL, IOWA 51401
712-792-4383
CHAMBER@CARROLLIOWA.COM
WWW.CARROLLIOWA.COM

Travelers will find the Visitor Guides at Iowa Welcome Centers, at conventions or meetings throughout Carroll County and in brochure displays state-wide.

Carroll County



Official 2018 Visitor Guide



Proposed 2019-2020 Marketing Budget

Print Media.....\$15,000.00

Print media mix to include local and statewide print media, including but not limited to Carroll Daily Times Herald, Smart Shopper, The Iowan, Our Iowa Magazine, Iowa Travel Guide and Des Moines Register.

Broadcast Media.....\$4,800.00

Broadcast media mix to include both radio and television marketing, including but not limited to Carroll Broadcasting, On Media Television, ICAN (Western Iowa Networks Cable).

Online Media.....\$700.00

Online media mix to include social media venues including but not limited to Facebook, Twitter, Instagram, YouTube, and Snapchat

Promotional and Other.....\$7,500

Promotional and other items may include, but will not be limited to production of the Carroll map, production of the Carroll Visitor Guide, placement of the Visitor Guide online, promotional events including the Annual Legislative Showcase and Iowa Tourism Conference, membership in the Iowa Travel Group, Western Iowa Tourism efforts and more.

2019-2020 Total Marketing Budget.....\$28,000.00

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

CARROLL CHAMBER OF COMMERCE
223 W 5TH ST BOX 307
CARROLL, IA 51401

Telephone Number: 1-800-829-1040

Refer Reply to: PRP

Date: June 24, 1994

RE: EXEMPT STATUS
EIN: 42-0170016

This is in response to the letter, dated June 16, 1994, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in August 1970, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(6) of the Internal Revenue Code of 1954.

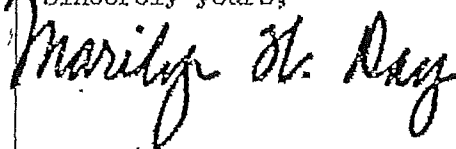
If your gross receipts each year are normally more than \$25,000.00, you are required to file Form 990, Return of Organization Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Marilyn W. Day
District Director

2018 BOARD MEMBERS

Ted Garringer

President

Kuemper Catholic School System
116 S East St
Carroll, IA 51401
Phone: 792-3313
Fax: 792-8070
tlgarringer@kuemper.org

Mark Nepple

Vice President

Bomgaars
715 Hwy 30 W
Carroll, IA 51401
Phone: 792-5288
Fax: 792-9648
21mgr@bomgaars.com

Tim Gute

Secretary-Treasurer

The Market on 30
420 Hwy 30 W
Carroll, IA 51401
Phone: 792-9254
Fax: 792-9259
themarketon30@westianet.net

Steve Blackburn

Past President

Carroll Broadcasting
1119 E Plaza Dr, PO Box 886
Carroll, IA 51401
Phone: 792-4321
Fax: 792-6667
steve@carrollbroadcasting.com

Nathan Lueth, DC

Presidential Appointee

Next Generation Chiropractic
213 W 4th St
Carroll, IA 51401
Phone: 775-2295
Fax: 775-2295
nluthdc@gmail.com

Jeff Vonnahme

Ag Representative

Farm Credit Services of America
919 Bella Vista Dr, PO Box 517
Carroll, IA 51401
Phone: 792-4941
Fax: 792-2157
Jeff.Vonnahme@fcsamerica.com

Josh Axman

Mid-Iowa Insurance and Real Estate
603 Hwy 30 W, PO Box 217
Carroll, IA 51401
Phone: 792-4324
Fax: 792-4840
josha@mid-iowainsurance.com

Lori Greteman

Windstar Lines Inc
1903 Hwy 71 N, PO Box 786
Carroll, IA 51401
Phone: 792-4221
Fax: 792-9615
lori@gowindstar.com

Della Lappe

Santa Maria Winery
218 W 6th St, PO Box 1029
Carroll, IA 51401
Phone: 775-2013
Fax: 792-4406
della@santamariawinery.com

Melissa Lesle

McFarland Clinic
1214 S Grant Rd, PO Box 547
Carroll, IA 51401
Phone: 792-1500
Fax: 792-2203
mlesle@mcfarlandclinic.com

Pat Macke

Verizon Wireless/Select
Communications
1004 Hwy 30 W, PO Box 721
Carroll, IA 51401
Phone: 775-2500
Fax: 775-2436
pmacke@penn-comm.net

Connie Pudenz

UTC Aerospace Systems
400 N Bella Vista Dr, PO Box 826
Carroll, IA 51401
Phone: 792-6940
Fax: 792-6906
connie.pudenz@utas.utc.com

Darin Putney

Champion Ford of Carroll
1114 Hwy 30 W
Carroll, IA 51401
Phone: 792-1505
Fax: 792-8149
dp@ChampChrysler.com

Justin Schenkelberg

American Home Shield
1524 Hwy 30 E, PO Box 849
Carroll, IA 51401
Phone: 792-6710
Fax: 792-1330
JSchenkelberg@ahslink.com

Kevin Skinner

Western Iowa Networks
112 East Main St
Breda, IA 51436
Phone: 673-2311
Fax: 792-2800
kskinner@westianet.com

Kathy Steffes

Dupaco Community Credit Union
503 W Hwy 30
Carroll, IA 51401
Phone: 792-1735
Fax: 792-1874
ksteffes@dupaco.com

Staff:

Shannon Landauer, Executive Director,
s.landauer@carrolliowa.com
Rosanne Nees, Business Development
Director, r.nees@carrolliowa.com
Ashley Schable, Program Director,
a.schable@carrolliowa.com
Miki Greene, Administrative Assistant
chamber@carrolliowa.com



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Include entire
audit



Carroll Chamber of Commerce
2019 Budget

Revenue

Dues	\$173,000
Events, Programs and Promotions	\$131,600
Tourism Revenue	\$28,000
Other	\$5,975

Total Revenue **\$338,575**

Expenses

Administration	\$210,675
Office equipment, supplies, phone, postage, Payroll and benefits, utilities, maintenance	
Events, Programs and Promotions	\$91,400
Event expenses, retail, marketing, newsletter	
Tourism Expenses	\$36,500

Total Expenses **\$338,575**

Net Income **\$0**

WHY JOIN THE CHAMBER?

With over 350 members, you're in good company with the Carroll Chamber of Commerce. When you combine the positive public perception of Chamber affiliation with the various other benefits offered, you'll quickly realize the return on your Chamber investment.



Carroll
Chamber
of Commerce

#ChooseCarroll

JOIN TODAY

Contact:
Shannon Landauer
s.landauer@carrolliowa.com
(712) 792-4383

City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Honorable Mayor and City Council Members
FROM: Mike Pogge-Weaver, City Manager *MSPW*
DATE: January 18, 2019
SUBJECT: Proposed Fiscal Year 2020 Budget – L.O.S.T. Allocations

At the first budget workshop on January 17th, there was discussion about making a \$1,000,000 allocation to the Rec Center Building Project out of L.O.S.T. funds. The proposal was to allocate \$100,000 in FY 2020 and \$900,000 in FY 2021 to the Rec Center Building Project along with moving the Aquatic Center Slide to FY 2022. Attached is an Option A that outlines the proposal. The cost of the Aquatic Center Slide was increased to reflect construction inflation.

When staff compiled the CIP and L.O.S.T. collections, FY 2021 included the rehab of West Street as a federally funded and purposefully omitted a local street rehab. It was omitted at this point as staff wanted to see how the larger street rehab project goes this year before tackling a larger combined federally funded rehab of West Street and a local rehab project in FY 2021. Pending a favorable outcome on the street rehab project this year, staff would recommend completing both the federally funded rehab of West Street and a local rehab project in FY 2021. To that end, staff would recommend that the street rehab dollars for FY 2021 not be reallocated.

To keep the Streets Rehab Project money available in FY 2021, staff would suggest allocating \$100,000 in FY 2020, \$525,000 in FY 2021, and \$375,000 in FY 2022 for the Rec Center Building Project. Since construction would likely run spring of 2021 through spring of 2022, making an allocation in FY 2022 would work in the timing to cover construction cost for the project. The street rehab funding for FY 2021 would be restored to \$500,000 and the Aquatic Center Slide is moved to FY 2023. This suggestion is outlined in the attached Option B.

Staff is prepared to discuss both of these options and seek final direction from the City Council.

LOCAL OPTION SALES TAX COLLECTIONS
BUDGET PROPOSAL FY 19/20
UPDATED JANUARY 22, 2019 - OPTION A

	Actual FY 15/16	Actual FY 16/17	Actual FY 17/18	BUDGET FY 18/19	Re-est FY 18/19	Projected FY 19/20	Projected FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24
July 1 Balance	\$ 1,014,978	\$ 1,531,851	\$ 193,032	\$ 418,674	\$ 418,674	\$ 873,390	\$ 214,139	\$ 198,249	\$ 257,357	\$ 774,779
One time set aside (\$50,000)	-	-	-	-	-	-	-	-	-	-
Estimated Revenue:										
Local option sales tax	1,400,002 **	1,592,583 **	1,471,239 **	1,553,562 **	1,594,410 **	1,553,562 **	1,553,562 **	1,553,562 **	1,553,562 **	776,781 **
Interest income	6,885	16,333	7,485	4,000	4,000	3,000	3,000	3,000	3,000	3,000
Aquatic donation-repmt	9,717	-	-	-	-	-	-	-	-	-
Expenses:										
Tax relief	(399,730)	(352,736)	(379,255)	(400,694)	(400,694)	(415,812)	(389,141)	(389,141)	(389,141)	(194,945)
Rec Center Bldg Imprvmnts	-	-	-	-	(60,000)	-	-	-	-	-
Southside Shelterhouse Imp	-	-	(6,845)	-	(33,000)	-	-	-	-	-
Transfers (Projects):										
Streets Rehab Projects	(500,000)	(675,000)	(150,000)	(500,000)	-	-	(75,000)	(500,000)	(500,000)	(500,000)
Trails	-	(240,000)	(291,982)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Streets Maintenance Building	-	(1,600,000)	-	(350,000)	(350,000)	(1,500,000)	-	-	-	-
Merchants Park Imp	-	(80,000)	-	-	-	-	-	-	-	-
Graham Park District-Phase I	-	-	(75,000)	-	-	-	-	-	-	-
City Hall/Library Construction	-	-	(350,000)	(150,000)	(150,000)	-	-	-	-	-
Miracle Field	-	-	-	-	-	(50,000)	-	-	-	-
Pump Station/Irrigation System	-	-	-	-	-	-	(58,312)	(58,313)	-	-
Rec Center Bldg Project	-	-	-	-	-	(100,000)	(900,000)	-	-	-
Aquatic Center Slide	-	-	-	-	-	-	-	(400,000)	-	-
Carryover Balance	<u>\$ 1,531,851</u>	<u>\$ 193,032</u>	<u>\$ 418,674</u>	<u>\$ 425,542</u>	<u>\$ 873,390</u>	<u>\$ 214,139</u>	<u>\$ 198,249</u>	<u>\$ 257,357</u>	<u>\$ 774,779</u>	<u>\$ 709,615</u>

** - LOST vote passed August 7, 2012 to continue collections January 1, 2014 - December 31, 2023. Estimate based on information received from the IA Depart. of Revenue.

**LOCAL OPTION SALES TAX COLLECTIONS
BUDGET PROPOSAL FY 19/20
UPDATED JANUARY 22, 2019 - OPTION B**

	Actual FY 15/16	Actual FY 16/17	Actual FY 17/18	BUDGET FY 18/19	Re-est FY 18/19	Projected FY 19/20	Projected FY 20/21	Projected FY 21/22	Projected FY 22/23	Projected FY 23/24
July 1 Balance	\$ 1,014,978	\$ 1,531,851	\$ 193,032	\$ 418,674	\$ 418,674	\$ 873,390	\$ 214,139	\$ 148,249	\$ 232,357	\$ 324,779
One time set aside (\$50,000)	-	-	-	-	-	-	-	-	-	-
Estimated Revenue:										
Local option sales tax	1,400,002 **	1,592,583 **	1,471,239 **	1,553,562 **	1,594,410 **	1,553,562 **	1,553,562 **	1,553,562 **	1,553,562 **	776,781 **
Interest income	6,885	16,333	7,485	4,000	4,000	3,000	3,000	3,000	3,000	3,000
Aquatic donation-repmt	9,717	-	-	-	-	-	-	-	-	-
Expenses:										
Tax relief	(399,730)	(352,736)	(379,255)	(400,694)	(400,694)	(415,812)	(389,141)	(389,141)	(389,141)	(194,945)
Rec Center Bldg Imprvmnts	-	-	-	-	(60,000)	-	-	-	-	-
Southside Shelterhouse Imp	-	-	(6,845)	-	(33,000)	-	-	-	-	-
Transfers (Projects):										
Streets Rehab Projects	(500,000)	(675,000)	(150,000)	(500,000)	-	-	(500,000)	(500,000)	(500,000)	(500,000)
Trails	-	(240,000)	(291,982)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Streets Maintenance Building	-	(1,600,000)	-	(350,000)	(350,000)	(1,500,000)	-	-	-	-
Merchants Park Imp	-	(80,000)	-	-	-	-	-	-	-	-
Graham Park District-Phase I	-	-	(75,000)	-	-	-	-	-	-	-
City Hall/Library Construction	-	-	(350,000)	(150,000)	(150,000)	-	-	-	-	-
Miracle Field	-	-	-	-	-	(50,000)	-	-	-	-
Pump Station/Irrigation System	-	-	-	-	-	-	(58,312)	(58,313)	-	-
Rec Center Bldg Project	-	-	-	-	-	(100,000)	(525,000)	(375,000)	-	-
Aquatic Center Slide	-	-	-	-	-	-	-	-	(425,000)	-
Carryover Balance	<u>\$ 1,531,851</u>	<u>\$ 193,032</u>	<u>\$ 418,674</u>	<u>\$ 425,542</u>	<u>\$ 873,390</u>	<u>\$ 214,139</u>	<u>\$ 148,249</u>	<u>\$ 232,357</u>	<u>\$ 324,779</u>	<u>\$ 259,615</u>

** - LOST vote passed August 7, 2012 to continue collections January 1, 2014 - December 31, 2023. Estimate based on information received from the IA Depart. of Revenue.