



City of Oskaloosa  
City Council Study Session  
Council Chambers  
City Hall, 220 S. Market Street  
Oskaloosa, IA 52577  
Agenda  
January 7, 2018  
4:30 PM

- 1. 4:30 P.M. Discussion Of FY2019 Amended Budget, FY2020 Budget, And Funding Requests From Outside Entities.**

Documents:

20190107\_STUDY SESSION OUTSIDE FUNDING REQUESTS.DOCX  
STEPHEN MEMORIAL ANIMAL SHELTER DOC.PDF  
FY2020 CHAMBER REQUEST.PDF  
BURNETT LETTER.DOCX

- 2. Adjourn**
- 3. City Council Study Session May Be Continued After The January 7, 2019 City Council Meeting Regular Session.**

If you require special accommodations, please contact the City Manager's Office at least 24 hours prior to the meeting at (641) 673-9431.



## City Council Study Session

Meeting Date: January 7, 2019

Requested By: City Manager's Office

**Item Title:**

Discussion of FY2019 Amended Budget, FY2020 Budget, and funding requests from outside entities.

**Explanation:**

This item is intended to give City Council the opportunity to receive reports from staff and partner entities that affect the FY2019 amended budget and the FY2020 budget. Specifically scheduled for this study session are reports and requests from the following:

- a. Stephen Memorial Animal Shelter;
- b. Forest Cemetery Association;
- c. Oskaloosa Area Chamber and Development Group
- d. City staff, if time permits - Osky Rides, city fee schedule
- e. Other council requests, if time permits

**Budget Consideration:**

No action can be taken during a study session, however the discussion held between the council and staff could lead to future actionable items to be approved by the city council that carry significant financial implications. Such items would be placed on a future agenda for specific action.

**Attachments:**

1. Funding requests from entities

December 31, 2018


Mayor David Krutzfeldt and Oskaloosa City Council Members,

First and foremost, Forest Cemetery is very grateful for the continued financial support from the City of Oskaloosa over the past five years. Forest Cemetery Association was incorporated in June, 1860 after the enactment of the first burial law and in 1925 became a perpetual care cemetery. Our purpose is; a non-profit association of lot owners consisting of the sale of monuments, markers and burial lots, collection of interment fees, annual maintenance and upkeep of the cemetery grounds and burials with a office building and staff personnel to manage the operation. Forest Cemetery encompasses 80 acres with 64 acres currently developed for burial sites. We employ one full time grounds and burial manager, one assistant grounds employee, 4-5 part time seasonal employees and one office manager. We are directed by a seven-member board of directors and one city council liaison.

Forest Cemetery Association of Oskaloosa, a non-profit (c)(13), is again respectfully requesting \$100,000 from the City of Oskaloosa for the fiscal year 2019-2020. In the past this has been two equal payments of \$50,000 in the months of July and January and we are seeking the same payments for 2019-20. This money goes directly into our operating budget which allows us to operate in a positive manner supporting personnel, equipment needs and annual maintenance. Special projects such as upgrading roads, security, water and electric have been done with private donations and fundraising. With this ongoing financial support we are proud to fulfill our mission statement which reads as follows; "It is our intent and obligation to preserve Forest Cemetery as a final resting place for the deceased and to safeguard it as a part of Oskaloosa history today and for generations to come".

Thank you for your consideration and support.

Respectfully,

A handwritten signature in black ink that reads "Jeff Smith". The signature is written in a cursive style with a large, stylized "J" and "S".

Jeff Smith

President, Forest Cemetery Association

1. Jeff Smith, President

1807 Edmundson Dr., Oskaloosa, IA 52577

641-673-9906

[jltsmith1@mahaska.org](mailto:jltsmith1@mahaska.org)

2. Kathy Swank, Secretary

2167 263<sup>rd</sup> St., Oskaloosa, IA 52577

641-673-7441

[katlynswank@hotmail.com](mailto:katlynswank@hotmail.com)

3. Gordon Anderson, Director

2005 S 7<sup>th</sup> St., Oskaloosa, IA 52577

641-673-5346 cell: 295-0318

[andgolyn@mahaska.org](mailto:andgolyn@mahaska.org)

4. Joe Crookham, Director

815 Woodland Rd., Oskaloosa, IA 52577

641-673-0406 cell: 660-2800

[joe.crookham@musco.com](mailto:joe.crookham@musco.com)

5. Shirley Holub-Masterson, Director

404 S 11<sup>th</sup> St., Oskaloosa, IA 52577

641-676-4742

[shirley.holub-masterson@musco.com](mailto:shirley.holub-masterson@musco.com)

6. Blair VanZetten, Director

P.O. Box 7, Oskaloosa, IA 52577

641-672-2224

[bvanzetten@oskyfoods.com](mailto:bvanzetten@oskyfoods.com)

7. Chad Main, Director

2011 S 7<sup>th</sup> St., Oskaloosa, IA 52577

515-491-0605

**FOREST CEMETERY EMPLOYEES AND WAGES**

(This includes full-time and seasonal workers for the calendar year 2018)

**Grounds Keeping and Maintenance**

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Current Salary</u>	<u>Change for 2019</u>
1. Mark Walker	Grounds Engineer	Full-Time	\$43,002.00 \$200.00 week-end	\$43,862.04 Same
2. Justen Rice (Hourly)	Foreman	Full-Time	\$11.75 (Hourly)	\$11.95
3. Cliff VandeWall (Hourly)	Yard Staff	Seasonal	\$10.75 (Hourly)	\$10.95
4. Ron Messamaker (Hourly)	Yard Staff	Seasonal	\$10.75 (Hourly)	\$10.95
5. Paul Feeney	Yard Staff	Seasonal	\$10.25 (Hourly)	No Change
6. Joshua Breulander (Started 07/05/2018)	Yard Staff	Seasonal	\$10.00 (Hourly)	No Change

**{The Above Seasonal Workers are expected to return for 2019}**

Below are listed individuals who stayed briefly and left the Yard-Staff positions during 2018

7. Michael Shannon (Started 04/06/18 – Left 07/13/18)	Yard Staff	Seasonal	\$10.25 (Hourly)
8. Jessie Fields (Started 05/09/18 – Left 07/27/18)	Yard Staff	Seasonal	\$10.00 (Hourly)
9. Chandler Sisler (Started 05/16/18 – Left 07/05/18)	Yard Staff	Seasonal	\$10.00 (Hourly)
10. James Landers (Started 08/06/18 – Left 08/17/18)	Yard Staff	Seasonal	\$10.00 (Hourly)

**Office Staff**

<u>Name</u>	<u>Position</u>	<u>Status</u>	<u>Current Salary</u>	<u>Change for 2019</u>
1. Diane Mathes	Office Manager	Full Time - 30 hrs week	\$23,790.00	\$25,693.20

**FOREST CEMETERY ASSOCIATION**

**Burials**

**Based on Last FIVE Calendar Years: Jan 1st through Dec 31st**

<b>YEAR</b>	<b>Traditional</b>	<b>Cremation</b>	<b>Total</b>
<b>2014</b>	<b>66</b>	<b>26</b>	<b>92</b>
<b>2015</b>	<b>51</b>	<b>19</b>	<b>70</b>
<b>2016</b>	<b>61</b>	<b>25</b>	<b>86</b>
<b>2017</b>	<b>55</b>	<b>34</b>	<b>89</b>
<b>2018</b>	<b>57</b>	<b>34</b>	<b>91</b>

**Percentage of cremations for total 5 years listed above.....** 32%

**Percentage of cremations for 2018 .....** 38%

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**Percentage of cremations Nationally for 2017 .....** 51.6%

**National Funeral Directors Association predict the percentage nationally for 2018 will be 53.5%. This will mark the third consecutive year cremations exceeded traditional burials in the United States.**

<u>Cemetery Name</u>	<u>Oskaloosa-Forest OLD</u>	<u>Oskaloosa-Forest 2017</u>
	<b>5 Years ago</b>	<b>Fiscal Year Ending 07/31/2016</b>
Opening-Traditional M-F	\$800.00	\$875.00
Opening-Traditional Saturday	\$900.00am - \$1100.00pm	\$1175.00am - \$1275.00pm
Opening-Cremation M-F	\$600.00	\$625.00
Opening-Cremation Saturday	\$725.00am - \$800.00pm	\$925.00am - \$1025.00 pm
<u>Lot Cost</u>	\$525.00 - \$900.00	\$900.00 - \$1200.00
<u>Acres Mowed</u>	64.00	64.00
<u># BURIALS 2016: 86</u>	#Burials in 2011: 130	# Burials for 2016: 86
<u># Employees Full Time: Seasonal</u>	3 Full Time 4-5 Seasonal	3 Full Time 4-5 Seasonal
	\$150,599.00	\$138,792.00
<u>Cost Per year to Mow, Open-Close, Foundations, Roads, Trees, Marker Repairs</u>		
<u>Yearly Budget to Operate Cemetery</u>	\$262,482.00	\$246,683.00
<u>Revenue From Cemetery Operation</u>	\$123,000.00	\$138,812.00
<u>Revenue From City</u>	0	\$100,000.00
County participation for Cemetery	0	0
Perpetual Care Fund	\$168,731.93	\$295,567.55
Marker Income: (Yes)	\$28,701.00	\$8,749.00

11:25 AM

10/30/17

Accrual Basis

**Forest Cemetery Association**  
**Profit & Loss**  
 August 2016 through July 2017

Aug '16 - Jul 17

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Foundations</b>	
4080 · Bronze Foundation Footings	1,401.00
4090 · Granite Foundation Footing	17,977.00
Foundations - Other	1,080.00
<b>Total Foundations</b>	<u>20,458.00</u>
4060 · Grant revenue	100,000.00
4065 · Contribution revenue	5,545.40
5100 · Land Rent	250.00
5102 · Memorial - Commission	8,502.90
5103 · Sale of Lots	17,280.00
5104 · Interments	72,100.00
5108 · Miscellaneous Income	2,800.00
5111 · Transfer Income	250.00
5115 · Refinishing	250.00
5120 · Donation-In-Kind	100.00
5125 · Bronze Foundations (FC)	11,206.00
5150 · Interest revenue	52.35
5189 · Other	0.00
<b>Total Income</b>	<u>238,594.65</u>
<b>Cost of Goods Sold</b>	
6000 · Cost of Goods Sold	0.00
<b>Total COGS</b>	<u>0.00</u>
<b>Gross Profit</b>	<u>238,594.65</u>
<b>Expense</b>	
4000 · Reconciliation Discrepancies	0.01
8050 · Foundation materials	3,319.23
8051 · sales tax adjustment	0.00
8103 · Labor Expense	115,410.82
8107 · Truck Expense	4,381.10
8108 · Shop Supplies	748.92
8109 · Gas & Oil	7,611.29
8110 · Equipment Rental	2,857.30
8111 · Foundation Material - Bronze	938.58
8116 · Tools & Small Equipment	3,611.37
8119 · Repairs	2,665.36
8120 · Other Expense	306.10
8126 · Reimbursement	131.91
8132 · Advertising/Sales Expense	438.70
8141 · Backhoe Expense	2,858.96
8149 · Mower Expense	4,568.66
8160 · Contract Labor	12,210.00
8162 · Insurance	13,953.00
8163 · Payroll Tax Expenses	17,271.24
8164 · Utilities	7,434.56
8165 · Postage and Delivery	190.00
8166 · Legal & Accounting	5,855.00
8169 · Miscellaneous/Other	-663.70
8162 · Retirement Plan - IRA	1,500.00
8164 · Office Supplies	448.47
8180 · Bank Fees	63.80
8200 · Office labor	23,625.00
8205 · Office Payrol taxes	3,739.31
8305 · Beautification Expense	941.93
<b>Total Expense</b>	<u>236,416.72</u>
<b>Net Ordinary Income</b>	<u>2,177.93</u>



11:25 AM  
10/30/17  
Accrual Basis

**Forest Cemetery Association**  
**Profit & Loss**  
**August 2016 through July 2017**

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	<u>Aug '16 - Jul 17</u>
Other Income/Expense	
Other Income	
1013 - Tax Refund	254.92
Total Other Income	<u>254.92</u>
Net Other Income	<u>254.92</u>
Net Income	<u><u>2,432.85</u></u>

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**Forest Cemetery Association**  
**Profit & Loss**  
 August 2017 through July 2018

Aug '17 - Jul 18

Ordinary Income/Expense  
 Income

Foundations	
4080 · Granite Foundation Footing	13,260.00
Foundations - Other	976.00
<b>Total Foundations</b>	<b>14,236.00</b>
4080 · Grant revenue	100,000.00
4065 · Contribution revenue	124,717.14
5102 · Memorial - Commission	5,252.72
5103 · Sale of Lots	18,160.00
5104 · Interments	93,650.00
5108 · Miscellaneous income	2,500.00
5113 · Scrolls/Emblems	250.00
5115 · Refinishing	700.00
5125 · Bronze Foundations (FC)	8,760.00
5150 · Interest revenue	127.28
5189 · Other	289.25
5190 · Transfer from PC	23,597.61

\* see note on back page

<b>Total income</b>	<b>392,240.00</b>
Cost of Goods Sold	
5000 · Cost of Goods Sold	0.00
<b>Total COGS</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>392,240.00</b>

Expense

4000 · Reconciliation Discrepancies	0.00
8060 · Foundation materials	1,896.30
8101 · Cost of Lots Sold	331.13
8102 · Cost -Monuments/Markers	2,290.89
8103 · Labor Expense	115,665.33
8105 · Improvements	
Road Paving	0.00
8105 · Improvements - Other	0.00
<b>Total 8105 · Improvements</b>	<b>0.00</b>
8107 · Truck Expense	5,144.44
8108 · Shop Supplies	830.89
8109 · Gas & Oil	6,488.60
8111 · Foundation Material - Bronze	766.98
8114 · Depreciation Expense	25,236.00
8116 · Tools & Small Equipment	2,817.27
8117 · Cost of Scrolls/Emblems	250.00
8119 · Repairs	9,415.07
8120 · Other Expense	833.97
8121 · Pickup Expense	0.00
8126 · Reimbursement	290.50
8132 · Advertising/Sales Expense	463.00
8141 · Backhoe Expense	0.00
8149 · Mower Expense	0.00
8150 · Contract Labor	0.00
8152 · Insurance	13,056.12
8153 · Payroll Tax Expenses	16,742.90
8154 · Utilities	9,689.05
8155 · Postage and Delivery	197.00
8156 · Legal & Accounting	3,942.20
8159 · Miscellaneous/Other	589.52
8162 · Retirement Plan - IRA	1,500.00
8164 · Office Supplies	401.49
8165 · Office Repairs	2,481.00
8200 · Office labor	23,790.00
8205 · Office Payrol taxes	3,698.52

Forest Cemetery Association  
**Profit & Loss**  
August 2017 through July 2018

	Aug '17 - Jul 18
8305 · Beautification Expense	836.83
8803 · Accoun Rec Adjustments	1,520.00
<b>Total Expense</b>	<b>251,142.78</b>
<b>Net Ordinary Income</b>	<b>141,097.22</b>
<b>Other Income/Expense</b>	
Other Income	
1013 · Tax Refund	0.00
8800 · Tax Refund.	288.55
<b>Total Other income</b>	<b>288.55</b>
<b>Net Other income</b>	<b>288.55</b>
<b>Net Income</b>	<b>141,385.77</b>

119,350<sup>00</sup>  
22,035<sup>72</sup>

\*A065 Contribution revenue capitalized

Roads \* 48,400  
 Security System \* 38,000  
 Equipment \* 9,630  
96,030

Security System \* 23,320  
23,320  
\* 119,350<sup>00</sup>

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December 12, 2018

Michael Schrock, City Manager  
220 South Market St.  
Oskaloosa, IA 52577

To whom it may concern,

The Oskaloosa Area Chamber & Development Group (OACDG) respectfully requests the City of Oskaloosa to consider budget funding for 2019-2020 in the amount of \$50,000 for OACDG. These funds are needed to continue the forward movement of progress in our organization. 2018 was a year of refocusing and growing as an organization. All four organizations have come together to work towards four common goals: growing jobs, improving quality of life, focusing on the housing market, and creating a strategic plan for the betterment of Oskaloosa.

Since 1942 the Oskaloosa Area Chamber & Development Group has maintained their 501 (c) (6) IRS status. Their Federal ID number is 42-1458680. The mission statement for OACDG, along with Main Street, MCARD and MCDG mission statements are aligned with each other and are at the end of this proposal.


The support from the City for OACDG will continue to be multiplied with the willingness of community volunteers and dedicated staff committing numerous hours of service for the betterment of our community. Your support will help fund the following:

- Continuing education for the community and businesses with regularly planned Lunch & Learns, facilitate Neighborhood Business Forums with emphasis on our gateways into the community, networking opportunities, and workforce/housing summits
- Marketing & promoting of 'local business first' with OACDG members, retail, education, services, manufacturing, etc.
- Continuing to work with the local governments (City and County) along with private partnerships (MidWestOne, Smokey Row & George Daily) in providing a venue for communication of issues and causes (i.e. Roundtable, Eggs & Issues)
- Current special events through Commerce Committee and Main Street: Friday After Five, Lighted Christmas Parade, Merry Little Downtown Christmas, Sweet Corn Serenade, Art on the Square, etc. with focus on proper management of such
- New planters and garbage bins in the downtown, along with upkeep of the downtown planters (seasonal changing, water/maintenance)
- Revitalization of a tourism committee

- Supervising The Alley cleanup
- Support of The Exchange, Young Professionals, and Retail Group by attending meetings, creating networking opportunities, and being a resource
- Opportunity for volunteer community service projects throughout the City and County, along with supervising volunteers and volunteer activities in the community
- Development of fund raising projects for community programs and involvement.
- Development of marketing strategy for the community as a whole; help the City and County communicate positive happenings in the area
- Pride and Positivity Promotion in the community; facebook live videos, articles in the Communicator, positive stories from the community
- Continuing membership development and retention efforts as well as building membership numbers (i.e. Diplomats, Business After Hours)
- OACDG will continue to promote the OACDG to the community and businesses for them to see the importance of investing in their local Chamber with the Executive Director personally contacting OACDG members: current, lapsed and new investors, along with connecting with HR reps at businesses to see how the Chamber can better assist
- Quarterly updates to the City Council on the organization

We ask for your consideration to support our efforts.

Respectfully submitted,



Carri VandeRee  
President, OACDG Board



Ann Smith  
OACDG, Chamber Executive Director

**OACDG Mission Statement:** The Oskaloosa Area Chamber & Development Group promotes, improves and enhances the business environment & quality of life in the Mahaska community.

**MCARD Mission Statement:** MCARD is dedicated to the promotion and improvement of rural economies and value-added agricultural opportunities in the Mahaska County area and to the development of both vision and leadership to enhance the quality of life in all of Mahaska County.

**Main Street Mission Statement:** To enhance downtown Oskaloosa as an attractive, unified and economically sound commercial district by preserving the architectural heritage and communicating a positive image.

**MCDG Mission Statement:** In five years, transform the Mahaska area into a community where residents, businesses, and investors see continual opportunity for growth and development.

# OSKALOOSA AREA CHAMBER & DEVELOPMENT GROUP

## 2019-2020 BUDGET SUMMARY

### REVENUES

Membership Dues	127,600
Contributions, gifts, grants	32,000
Gov't Contr.	110,751
Investments	750
Special Events	120,725
Other	30,910

**TOTAL INCOME** 422,736

### EXPENSES

Grants/Allocations	45,750
Special Events	86,425
Committee Expense	875
Employee Expense	239,860
Other	58,425

**TOTAL EXPENSES** 431,335

**Inc Over Exp 2019/2020** (8,599)

**Oskaloosa Area Chamber & Development Group Inc.  
Board of Directors List**

**January - 2019**

222 1<sup>st</sup> Ave. E.

Oskaloosa, Iowa 52577

FirstName	LastName	OrganizationName	Mail Address	City	State	PostalCode	WorkPhone
Beth	Brostrom	Music Square	120 South A St.	Oskaloosa	IA	52577	673-7232
Emily	Brown	Main Street	222 1st Ave. East	Oskaloosa	IA	52577	672-2591
Steve	Burnett	City	PO Box 1038, MCG	Oskaloosa	IA	52577	676-1000, 676-5036
Calvin	Bandstra	Bank Iowa (MCARD)	PO Box 1130	Oskaloosa	IA	52577	673.7400
Christinia	Jepsen			Oskaloosa	IA	52577	
Janet	Kuskie	Musco (MainStreet)	100 1st Ave W, PO Box 808	Oskaloosa	IA	52577	676-2039
Andy	McGuire, Vice Chair	George Daily Auditorium	1800 N 3 <sup>rd</sup> St.	Oskaloosa	IA	52577	672-3795
Brian	Myers	Brown's Shoe Fit	101 S. Market St.	Oskaloosa	IA	52577	673-7295
Chrissy	Rainey	State Farm (Commerce)	309 High Ave East	Oskaloosa	IA	52577	673-0088
Margaret	Ratcliff, Past Chair	MWO Insurance	PO Box 410	Oskaloosa	IA	52577	673-1577
Ann	Smith	OACDG Director	222 1st Ave East	Oskaloosa	IA	52577	672-2591
Mike	Sytsma	Bates Funeral Chapel	PO Box 207	Oskaloosa	IA	52577	673-7366
	vacant	was HyVee		Oskaloosa	IA	52577	
Carri	VandeRee, Chair	TruBank	302 South Market	Oskaloosa	IA	52577	673-8405
TBA	TBA	County Supervisor	106 So. 1st.	Oskaloosa	IA	52577	673-3469
Molly	Walker	Oskaloosa Vision Center	PO Box 47	Oskaloosa	IA	52577	673-4366

**Employees:**

Ann Smith, OACDG Director  
Michelle Rupprecht, Administrative Assistant  
Deb Bruxvoort, Financial Mgr. (part time)  
Emily Brown, Main Street  
Deann DeGroot, MCARD & OACDG



Steve Burnett  
City Council Member  
steve.burnett@oskaloosaiowa.org  
City of Oskaloosa, Iowa  
Phone: 641.673.9431 Fax: 641.673.3047

December 31, 2018

Mr. Mayor and fellow councilmembers,

I am unable to attend our meetings on January 7<sup>th</sup> and January 21<sup>st</sup>. I feel compelled to share my thoughts on the ask of \$50,000 by the Oskaloosa Chamber of Commerce its partner organizations. As you know I represent the city council on the chamber board. I feel strongly that we should support the chamber's efforts with the total ask of \$50,000.

- We see the very visible efforts of these organizations; Sweet corn serenade, Christmas in July, Friday after Five, Art on the Square, the Christmas Parade and lights on the square to name a few. A couple of these have provided our community with statewide recognition. These efforts add to the quality of life that Oskaloosa provides to our citizens and help us promote our community to others.
- Eggs and issues to help provide community access to elected officials.

The less visible efforts are probably more important than those mentioned above.

- The Chamber has attended four IDOT meetings this past year to advocate for the NW bypass. My understanding is they just may have some success in getting this bypass moved into the five year plan!
- The Chamber held a workforce development summit in May. In attendance were representatives from the State of Iowa Economic Development Authority, the State Department of Education, Workforce Development, a number of folks from IHCC, representatives from William Penn along with other local educators and employers.
- Representatives of the Chamber have made 19 synchronist visits as well as 78 regular visits in the past year. These "personal touch" visits are to ensure local businesses understand how much they are appreciated in our community. I understand through the efforts of several members and visits a local business was convinced to remain in Oskaloosa. Several of the Chamber board members met with management the morning after the International Ingredient fire to ensure our community was willing to provide anything they needed to get through the crisis.

My question to you is, "If the Chamber and its partner organizations don't do these things, who will?" I believe our community receives a very good ROI for the \$50,000 investment.

Regards,  
Steve Burnett

