

NOTICE

WHAT: ANNUAL COMBINED MEETING OF THE GROVE CEMETERY ASSOCIATION, BUCK, GOSHEN & PLEASANT TOWNSHIP TRUSTEES, AND KENTON CITY COUNCIL.

WHEN: **MONDAY, NOVEMBER 28, 2022 AT 6:30 P.M.**

WHERE: COUNCIL CHAMBERS AT KENTON MUNICIPAL BUILDING, 111 W. FRANKLIN STREET, KENTON, OHIO.

ENCLOSED: AGENDA, COPY OF LAST MINUTES (NOVEMBER 22, 2021), 2021-2022 FINANCIAL REPORT YTD, & 2021-2022 SPECIAL FUNDS REPORT YTD.

**ANNUAL COMBINED MEETING OF
GROVE CEMETERY ASSOCIATION, BUCK, GOSHEN & PLEASANT TOWNSHIP
TRUSTEES, AND KENTON CITY COUNCIL**

MONDAY, NOVEMBER 28, 2022 – 6:30 P.M.

AGENDA

- 1. ROLL CALL**
- 2. MINUTES OF PREVIOUS MEETING (11/22/22)**
- 3. 2021-2022 YTD FINANCIAL REPORT & 2021-2022 YTD SPECIAL FUNDS**
- 4. BUSINESS**
- 5. COMMENTS**
- 6. ADJOURN**

Joint Meeting of Grove Cemetery Association, Buck, Goshen & Pleasant Township Trustees, and Kenton City Council held on November 22, 2021, at 6:30PM in Council Chambers.

J. Althausen: Good evening and I'd like to welcome everyone to the combined meeting of the Grove Cemetery Association, Board of Township Trustees and City Council. We'll begin with the roll call. Roll Call: (Buck) Jerry Layman, Rodney Haudenschild, Randy Scharf, & Roger Crowe (Fiscal Officer); (Goshen) Joe Sherman, Daryl Flowers, & Allen Barrett; (Pleasant) Wes Broseke (Absent: Beryl Rogers Dudek & Ron Rogers); (City Council) Joel Althausen, John McEntee, David Beazley, Antwillia Davis, Ray Lawrence, Pegg Wren, Jacqueline Fitzgerald, Robin Jones, Mayor Lynn Webb, & Safety Service Director Cindy Murray (Absent: Law Director John Schwemer).

J. Althausen: I'll pass along regrets from John, but something came up very urgently that involved City Council and he's working on that right now. With that, I'll turn it over to Antwillia.

A. Davis: Thank you all for being here tonight for our annual combined meeting of the Grove Cemetery Association, Buck, Goshen & Pleasant Twp. Trustees, and City Council. Did all of you look over the previous minutes from the last meeting? Can I have a motion to approve those minutes?

Motion by Jerry Layman and second by Allen Barrett to approve the minutes from 11/25/19. All aye; motion carried

A. Davis: Okay, if you'd please allow Roger Crowe to come up and go over the 2020/2021 y-t-d financial report.

R. Crowe: I'm glad Brenda is not here tonight because she & I had numerous emails back & forth because I had people talking to me in the office when I was sending her the reports...I'd send her one & then realize nope that was wrong, so I'd send her another and nope that one was wrong. Well, it's still wrong. Under the Capital Projects Funds the header dates are wrong, but the numbers are correct. So please ignore the headers. We'll go over the General Fund sheet, which is the one with all of the small numbers on it. We really didn't have a meeting last year to go over numbers, but I think they were all released to you, if I remember right, but we never met in person to discuss those. The Cemetery had a very good year financially last year, but a bad year for the community and this year is shaping up to be just about the same for the Cemetery. As you can see, our total operations income last year was \$120,000 and we're already at \$113,000 as of November 1st with 2 months left to go. If you look at lot sales, last year the \$21,000 was up & this year it's up significantly more to almost \$34,000. In the open & closing permits we'll probably be about the same by the time we end the year. Foundations...that \$19,000 figure for 2021 I've got an additional check for just over \$5,000 that I'll be putting into that, so we'll exceed last year's foundations. That just kind of ties in when you sell more graves you're going to put in more headstones. Fees, you'll notice the fees are significantly higher this year and basically that's all one transaction. We have dirt piles out there where we have excess dirt & we don't charge anybody for the dirt, but if we have to load it for them we charge a fee for loading. One guy paid \$1,000 for the number of loads that he took so that really punched that number up there. Under the Intergovernmental Revenue, that is the tax money that each of the agencies pays to the Cemetery every year. We still have approximately \$25,000 to come in on that for this year, so we're going to be over last year's tax collections again this year. Under the Misc. Expenses those are pretty much all in-line with what they are year to year so that gets us down to our total revenue of \$340,000 and we'll probably reach last year's and exceed that. Under appropriations, this year we had audit expense. We have audits

every 2 years & this was our year for an audit by the State. We did have a good audit, with only one minor notation in the audit report. About halfway down the tree trimming has a big goose egg after it. I could've sworn we had trees cut this year, but it's already been a year since we've had any tree work done. Adam Haudenschild does the tree work and, as you may or may not know, he had a rather large fire & a lot of equipment was lost. He spent most of the year playing catch up with getting equipment & getting caught up on other jobs. Typically, he will work at the Cemetery in the winter months when he can't get in other places, so we may have some done this year, but it may carry over to next year. The next item to look at is new equipment...you'll see that number is up this year. That equipment amounts to our annual purchase of a new mower, we bought a new hydraulic concrete bucket that mounts on the front of a bobcat or skid steer so they can haul concrete back into the middle of the sections to put in for foundations, and we also bought a trailer to haul the mini excavator that you'll hear about later on in the report. The final thing I wanted to mention under expenses is under payroll. You can see our payroll is below what it was last year and I think it's going to come in at or below what it did last year by the end of the year. We don't have an excess of employees at the Cemetery & the ones that we have are getting the work done, but we are having to pay more just like everybody else...you have to pay more to keep the employees. I think it's going to be kind of a wash this year for that. Are there any questions under our General Fund Financials? Under the Capital Projects Funds you can see under each one there are 2 columns one above each other. In the equipment line for this year, you'll see there is a \$60,000 expense & that is the mini excavator that I talked about earlier. The other small equipment items were taken out of the general fund. Under buildings, the \$6300 was for a new roof on the concrete block garage. The other expenses are basically nothing out of the ordinary. We're able to continue to transfer funds over on a regular basis from the general fund into the capital projects. This year we transferred over \$50,000 (\$30,000 into equipment & \$20,000 into buildings). Any questions? Thank you, Antwillia.

A. Davis: I'm just going to give you an update on what we've done...so we've sold double the normal graves, we're at 85 burials now, & we have 50% more foundations than usual. Of course, that's great for us and sad for the community. As Roger spoke about, we have the new roof, we planted 60 trees, we did finally get the driveway installed on Section M so that was very exciting for us, and then we got the new mini excavator. Since we previously talked, Gary Haudenschild is now our Grounds Superintendent & Jim Litzenburg is more of an office Superintendent...he still works at the Cemetery but just in a different capacity. So both of them are there any time you want to stop out. The last thing to note is our crew is very busy. We took no summer youth employees this year, so all the work that was done was done with our current employees, and I don't believe we're going to be taking anymore youth employees for a while. The last thing is Jerry Layman is going to be leaving us after 18 years, so if you'll all please join me in a round of applause to a very special man. (Applause) We'll probably still be calling you next year for advice on what tile is where, etc.

J. Layman: If I may, I'd like to introduce Jason Fulton as my replacement.

A. Davis: Nice to have you, Jason. You've got big shoes to fill. My last announcement is the rotation so typically it goes City of Kenton, Buck, Goshen, Pleasant. We're going to switch because of Jerry leaving us, so we're going to switch Buck & Goshen and have Joe take over as President, then Jason will go in as Vice President, then we'll continue the rotation with Pleasant Twp. Ron Rogers, and then the City. Do you guys have any questions for us? If that's everything, I'd like to thank everyone for coming tonight, it's been 2 years since we've seen you. Call the Cemetery at any time if you have any questions. (The meeting was adjourned at this point)

**GROVE CEMETERY
2021 2022 YTD PROFIT LOSS**

ACCOUNT	2021	2022
REVENUE:	ACTUAL	Year to 10/31
OPERATIONS:		
Lot Sales	\$40,000	\$21,600
Niche Wall Sales	\$2,670	\$0
Open/Closing Permits	\$76,525	\$55,150
Foundations	\$24,542	\$19,056
St Mary's Maintenance	\$3,000	\$0
Farm & Equip. Rental	\$2,250	\$0
Cremation Vault Sales	\$1,399	\$1,818
Fees	\$1,590	\$390
TOTAL OPERATIONS INCOME:	\$151,976	\$98,014
INTERGOVERNMENTAL REVENUE:		
Intergovernmental Revenue	\$240,173	\$212,810
MISCELLANEOUS:		
Interest Income - General Fund	\$326	\$3,713
Miscellaneous - Other	\$9,029	\$2,050
Gas Tax Refund	\$556	\$646
Niche Panel Engraving	\$480	\$0
Donations	\$0	\$0
Sales Tax Collection	\$101	\$132
Transfer In	\$1,814	
TOTAL MISCELLANEOUS	\$12,306	\$6,541
TOTAL REVENUE	\$404,455	\$317,365
ACCOUNT	2021	2022
	ACTUAL	YEAR TO 10/31
APPROPRIATIONS:		
Accounting:		
Audit Expense	\$2,407	\$0
UAN Fees	\$1,986	\$1,854
Insurance:		
Health/Life - Employee	\$20,559	\$20,320
Disability - Employee	\$1,795	\$1,346
Property/Vehicle/Liability	\$6,179	\$6,593
Fidelity Bond Premium	\$235	\$235
General Utilities:		
Electric	\$1,592	\$1,798
Phone/Internet	\$3,153	\$2,669
Website Expense	\$17	\$17
Gas	\$2,823	\$3,140
Water	\$692	\$1,484
Refuse & Recycling	\$1,723	\$1,401
Maintenance & Repairs:		
Equipment	\$3,385	\$5,391
Property	\$12,239	\$17,856
Tree Trimming/Removal	\$9,000	\$0
Supplies & Materials:		
Office Supplies & Expenses	\$1,930	\$1,806
Vehicle Fuel	\$6,357	\$7,296
Uniforms	\$2,945	\$2,104
Supplies & Materials - General	\$6,708	\$2,138
Cremation Vaults	\$0	\$859
Other Expenses:		
New Equipment	\$11,298	\$7,819
Property Taxes	\$265	\$291
Capital Improvements	\$0	\$0
Worker's Compensation	\$2,104	\$451
Grave Re-Purchase	\$600	\$120
Travel & Meeting Expense	\$59	\$0
Niche Wall Engraving	\$0	\$540
Misc. Expenses	\$728	\$470
Payroll Expenses:		
OPERS	\$23,500	\$16,128
Medicare - Company Share	\$1,800	\$1,277
Payroll	\$145,974	\$109,785
Fiscal Officer Salary	\$19,909	\$16,111
Unemployment Reimbursement	\$2,004	\$0
TOTAL APPROPRIATIONS	\$293,966	\$231,299
BALANCE	\$128,958	\$163,503
TRANSFERS - Out	\$50,000	\$50,000

GROVE CEMETERY ASSOCIATION
2021 - 2022 YTD
CAPITAL PROJECTS FUNDS

	Capital Projects:						Retirement Obligations	Tree	Endowments		
	Equipment		Buildings		Rd & Water					Niche Wall	
	2021										
1/1/21 Balance	\$73,829	\$186,570	\$37,612	\$1,225	\$19,076	\$14,007		\$158,389			
2021 Transfer In	\$30,000	\$20,000	\$0	\$700	\$0	\$370		\$116			
2021 Expenses	\$60,305	\$6,265	\$15,454	\$0	\$0	\$13,152		\$900			
12/31/21 Balance	\$43,524	\$200,305	\$22,158	\$1,925	\$19,076	\$1,225		\$157,605			
	2022										
1/1/22 Balance	\$43,524	\$200,305	\$22,158	\$1,925	\$19,076	\$1,225		\$157,605			
2022 Transfer In	\$0	\$98,894	\$20,000	\$0	\$0	\$0		\$1,195			
2022 Expenses	\$0	\$48,551	\$12,189	\$0	\$0	\$0		\$750			
10/31/22 Balance	\$43,524	\$250,648	\$29,969	\$1,925	\$19,076	\$1,225		\$158,050			
	NOTE: Restricted balance:										
									\$155,000		