



6550 N. High Street
Worthington, Ohio 43085

T: 614-436-3100

Worthington City Council & Sharon Township Trustees Joint Meeting Agenda

Virtual Meeting

Link through: Worthington.org
Our government – Live Stream

Monday, May 4, 2020 ~ 7:30 PM

CITY COUNCIL MEMBERS

Bonnie D. Michael
President

Scott Myers
President Pro-Tem

Peter Bucher
Council Member

Rachael Dorothy
Council Member

Beth Kowalczyk
Council Member

David Robinson
Council Member

Douglas Smith
Council Member

SHARON TOWNSHIP TRUSTEES

Laura Kunze
Chair

Lindsay Duffey
Trustee

John Oberle
Trustee

1. Call To Order

2. Roll Call

3. Pledge of Allegiance

4. New Legislation to Be Introduced

4.A. Resolution No. 22-2020 Levy Tax for the Cemeteries

Levying Tax for the Maintenance of Union Cemetery dba Walnut Grove and Flint Cemetery for the Tax Collection Year 2021.

Executive Summary: The Cemetery Board of Trustees respectfully requests the continuation of the 5 tenths of one mill for 2021 for the maintenance and development of the Worthington and Sharon Township cemeteries. Cemetery Board Chair, Courtney Chapman will provide comments.

Recommendation: Introduce and Approve as Presented

5. Other

6. Executive Session

7. Adjournment



April 27, 2020

Matt Greeson
City Manager
City of Worthington
6550 N. High Street
Worthington, Ohio 43085

Laura Kunze, Chairwoman
Sharon Township Board of Trustees
95 E. Wilson Bridge Road
Worthington, Ohio 43085

Dear Mr. Greeson and Ms. Kunze,

The Cemetery Board of Trustees requests the continuation of the five-tenths of one mill (.5 mills) for 2021 for the maintenance and development of the Worthington and Sharon Township cemeteries.

The continued beautification and maintenance of Walnut Grove Cemetery and the development of Flint Cemetery is made possible due to the inside millage as set at the yearly Joint Meeting. The Cemeteries provide our residents with high-quality, well-maintained properties that are places of beauty, havens of comfort, sanctuaries of contemplation, and a source of pride for all. Also, due to their tax support, our residents are provided with an exceptional monetary value and with our experienced, dedicated, and caring staff.

It is important to note that cemeteries are considered an essential service, both by government directive and because of our ongoing commitment to our community to provide the comfort of knowing that, during this time of national emergency and pandemic, Walnut Grove and Flint Cemeteries will be there to provide consistent, constant, and caring service.

Thank you for your support.

Respectfully,

G. Courtney Chapman, Chairman
Cemetery Board of Trustees

cc: Cemetery Board of Trustees
Sharon Township Trustees
Anthony E. Palmer, Jr., Township Fiscal Officer
Scott Barter, Worthington Finance Director

**Walnut Grove and Flint Union Cemeteries
Franklin County**

**Unaudited Notes to the Financial Statement
December 31, 2019**

Description of Entity

The constitution and laws of the State of Ohio establish the rights and privileges for the Walnut Grove and Flint Union Cemeteries, of Franklin County, (the Cemetery) as a body of corporate and Politic. The Sharon Township Board of Trustees and City of Worthington City Council appoint a three-member Board of Trustees to direct cemetery operations. These entities also provide funding to meet the Cemetery's operating costs under the agreement which established the Cemetery. The accompanying financial statements present this funding as intergovernmental receipts. The Cemetery provides grounds maintenance, opening and closing of graves and the sale of grave lots.

The Cemetery's management believes these financial statements present all activities for which the Cemetery is financially accountable.

Basis of Accounting

The financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Deposits and Investments

The Cemetery's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Cemetery has no investments.

Fund Accounting

The Cemetery uses fund accounting to segregate cash and investments that are restricted as to use. The Cemetery classifies its funds into the following types:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Cemetery must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Cemetery classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Trustees can *commit* amounts via formal action (resolution). The Cemetery must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Cemetery Trustees or a Cemetery official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Cemetery applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Capital Assets

The Cemetery records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave

Deposits and Investments

The Cemetery maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2019
Demand deposits	\$1,040,587
Certificates of deposit	0
Total deposits	\$1,040,587

Deposits

Deposits are insured by the Federal Depository Insurance Corporation and collateralized by securities specifically pledged by the financial institution to the Cemetery.

Investments

The Cemetery has no investments.

Risk Management

Commercial Insurance

The Cemetery has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Ohio Public Employees Retirement System

The Cemetery's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Cemetery contributed an amount equaling 14%, of participants' gross salaries. The Cemetery has paid all contributions required through December 31, 2019.

WALNUT GROVE AND FLINT UNION CEMETERIES - 2019 FINANCIAL REPORT

4/27/2020

BALANCES JANUARY 1, 2019		DESIGNATED FUND ACCOUNTS		AVAILABLE BALANCES	
PFS/S (operating)	622,164.60				
Designated Funds Total	309,701.38	Designated Funds Total =	\$321,900.55	Public Funds Savings/Sweep (PFS/S-Operating)	718,686.81
		Designated funds include Termination Benefits, Veterans Garden Contributions, Designated Funds Account		Designated Funds Accounts	321,900.55
TOTAL FINANCIAL ASSETS	\$931,865.98	Equipment Capital Improvements, Sustainability Fund, Flint Perimeter Planting and the Endowment Care Fund		OPERATIONAL BALANCE	\$1,040,587.36
				*Balance reflects outstanding checks	

TRANSFERS	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEPT.	OCT.	NOV.	DEC.	YEAR TO DATE
TO													
PFS/S Designated Accts.	730.00	1635.00	510.00	1,191.00	664.00	0.00	2,048.00	968.00	1,104.00	1,242.00	349.00	960.00	11,401.00
PFS/S Operating Fund Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated Funds Service Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Designated Funds Interest	\$62.06	56.20	62.60	60.74	62.98	61.09	63.45	63.73	118.16	55.82	64.46	66.88	798.17
RECEIPTS													
Spaces	9,204.31	4,121.91	2,710.91	2,565.91	10,522.05	9,374.77	2,495.91	7,764.58	4,905.50	693.60	3,580.00	7,650.00	65,589.45
Interment Fee	6,600.00	0.00	8,200.00	2,850.00	3,850.00	10,000.00	6,650.00	2,500.00	2,800.00	2,800.00	2,700.00	5,750.00	57,500.00
Seating & Memorial Wall Inscriptions	0.00	1,000.00	1,000.00	0.00	0.00	800.00	60.00	0.00	200.00	0.00	200.00	0.00	3,260.00
Footers	543.20	0.00	201.60	1,224.20	2,797.20	302.40	470.40	772.80	1,663.20	0.00	3,124.80	0.00	11,099.80
Intergovernmental Monies	74,165.00	82,800.00	20,435.66	0.00	0.00	0.00	0.00	172,683.70	0.00	0.00	0.00	22,257.81	372,342.17
Interest on PFS/S	10.48	10.71	12.70	11.92	11.85	11.20	11.04	11.12	12.77	12.79	12.13	12.00	140.71
Capital Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	34.04	10.00	3,670.14	45.72	10.00	25.00	16.51	565.68	10.00	1,244.64	1,210.00	10.00	6,851.73
Transfer from Designated Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Credit Card Convenience Fee	0.00	0.00	0.00	0.00	0.00	88.35	0.00	0.00	35.10	0.00	87.00	0.00	210.45
TOTAL RECEIPTS	\$90,557.03	\$87,942.62	\$36,231.01	\$6,697.75	\$17,191.10	\$20,601.72	\$9,703.86	\$184,297.88	\$12,476.57	\$4,751.03	\$10,913.93	\$35,679.81	\$517,044.31
EXPENDITURES													
SALARIES													
Salaries	6,715.68	6,715.68	6,793.28	6,793.28	10,092.42	6,793.28	6,793.28	6,793.28	6,793.28	10,210.48	6,911.34	7,577.27	88,982.55
Contract Labor	20,027.62	8,010.05	16,171.18	11,774.94	11,774.94	14,219.87	11,774.94	22,464.54	16,241.51	10,119.84	14,309.99	15,979.27	172,868.69
PERS	940.20	1,396.65	945.63	951.06	951.06	951.06	951.06	1,412.94	951.06	951.06	967.59	967.59	12,336.96
Medicare	97.40	97.40	98.54	98.54	146.39	98.54	98.54	98.54	98.54	148.11	100.26	109.92	1,290.72
Insurance Benefits	831.37	831.37	1,210.87	831.37	831.37	1,210.87	831.37	831.37	1,210.87	831.37	831.37	2,481.44	12,765.01
Workers Comp	371.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,124.00	1,495.00
Worthington City Tax Carry Over	432.11	(167.93)	(169.87)	422.23	(252.36)	(169.87)	(169.87)	(169.87)	(169.87)	254.31	(172.81)	(9.42)	(17.53)
State Tax Carry Over	8.13	0.00	0.00	0.00	(104.04)	104.04	0.00	0.00	0.00	(108.92)	104.04	(6.17)	(6.17)
PERS Carry Over	0.00	326.04	(3.88)	0.00	(329.92)	0.00	0.00	329.92	0.00	(341.74)	0.00	0.00	(19.58)
TOTAL SALARIES	\$29,423.51	\$17,209.26	\$25,045.75	\$20,785.05	\$23,109.86	\$23,207.79	\$20,871.42	\$31,760.72	\$25,125.39	\$22,064.51	\$23,051.78	\$28,040.61	289,695.65
Treasurer/Auditor Fees	\$0.00	0.00	\$0.00	\$1,459.00	\$0.00	\$447.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,906.00
Utilities	\$871.70	636.26	\$1,014.91	\$549.65	\$639.36	\$2,080.57	\$554.50	\$552.97	\$771.51	\$506.73	\$582.22	480.33	9,240.71
Property Insurance	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$7,559.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	7,559.00
Equipment Maintenance	\$1,623.62	141.18	\$465.46	\$130.98	\$648.02	\$683.26	\$458.81	\$716.98	\$777.79	\$629.16	\$180.42	856.44	7,312.12
New Equipment	\$0.00	0.00	\$99.98	\$0.00	\$0.00	\$859.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	902.11	1,862.03
Office Supplies	\$694.61	100.00	\$184.47	\$517.20	\$294.35	\$814.44	\$108.71	\$237.94	\$293.58	\$226.69	\$100.00	830.57	4,402.56
Credit Charges	\$76.61	105.49	\$87.56	\$87.56	\$292.72	\$90.06	\$304.73	\$111.06	\$111.26	\$165.45	\$77.39	404.89	1,914.78
Grounds Maintenance	\$10,285.03	326.12	\$643.58	\$1,062.40	\$2,729.42	\$3,731.43	\$2,489.13	\$1,593.06	\$898.36	\$2,632.61	\$802.50	712.60	27,906.24
Repurchase of Spaces	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00
Capital Improvements	\$0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,583.00	\$0.00	\$4,145.00	\$0.00	0.00	5,728.00
Miscellaneous	\$280.47	200.00	\$45.20	\$0.00	\$172.80	\$405.00	\$0.00	\$847.24	\$0.00	\$0.00	\$0.00	90.53	2,041.24
Flint Improvements	\$862.00	2,532.00	\$5,312.00	\$12,064.50	\$8,777.00	\$3,054.11	\$427.50	\$5,613.16	\$4,722.00	\$1,887.00	\$2,632.00	1,669.50	49,552.77
EXPENDITURES	\$14,694.04	\$4,041.05	7,853.16	15,871.29	13,553.67	19,724.81	4,343.38	11,255.41	7,574.50	10,192.64	4,374.53	5,946.97	119,425.45
SALARIES + EXPENDITURES TOTAL	\$44,117.55	\$21,250.31	\$32,898.91	\$36,656.34	\$36,663.53	\$42,932.60	\$25,214.80	\$43,016.13	\$32,699.89	\$32,257.15	\$27,426.31	\$33,987.58	\$409,121.10
MONTHLY NET	\$46,439.48	\$66,692.31	\$3,332.10	(\$29,958.59)	(\$19,472.43)	(\$22,330.88)	(\$15,510.94)	\$141,281.75	(\$20,223.32)	(\$27,506.12)	(\$16,512.38)	\$1,692.23	\$107,923.21

2020 Walnut Grove and Flint Financial Information*

Average Operational Costs (contractual labor, salaries, maintenance, insurance, etc.)	\$375,000.00
Short Term Projects	
Master & Site Plan for Flint Office/Gardner Homestead	\$38,000.00
Flint Office/Gardner Homestead Home Stabilization & Site Work	\$250,000.00
Signage for Garden's (Children's, Meditation, Kiosk for Flint)	\$20,000.00
Landscaping Fenceline - WG	\$10,000.00
Equipment (riding mower, utility vehicle)	\$18,000.00
Total	\$711,000.00

**The Cemetery Trustees have plans for reduced spending if revenue is impacted by the pandemic.*

Long Term Projects

Rehabilitation of Gardner Property, unable to estimate cost at this time

Completion of fencing for WG 14,000 feet at \$20 per foot = \$280,000 (chain link)

Road Resurfacing - Walnut Grove

Fencing for Flint Cemetery 3,800 feet at \$20 per foot = \$76,000 (chain link)

Phases 2 and 3 for Flint Cemetery - \$2-3 million based on actual costs to complete Phase 1

Ongoing Tree Care Program

Ongoing Road Maintenance

Columbarium Unit for Walnut Grove

Sign for Flint Cemetery

RESOLUTION NO. 22-2020

Levying Tax for the Maintenance of Union Cemetery dba Walnut Grove and Flint Cemetery for the Tax Collection Year 2021.

WHEREAS, the City of Worthington is primarily within Sharon Township; and,

WHEREAS, the property owners of the City of Worthington parcels that are situated within Sharon Township pay the same township rate as do the property owners of the remaining portion of said Township;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Worthington, Ohio and the Trustees of Sharon Township, Franklin County, Ohio, in joint meeting assembled this 4th day of May 2020:

SECTION 1. That there be and hereby is levied upon the taxable property of Sharon Township for the maintenance of Walnut Grove and Flint Cemeteries for the tax year 2020 a tax of five-tenths of one mill (.5 mills.)


SECTION 2. That the Clerk of Sharon Township be advised of this section and that said Clerk be and is hereby requested to include the above levy in the annual tax budget of Sharon Township; and that the Clerk of Council of the City of Worthington, Ohio, certify a copy of this Resolution to the County Auditor of Franklin County as provided in Section 759.34 of the Revised Code of Ohio.

Adopted _____

President of Council

Attest:

Clerk of Council

A decorative border of various green and yellow leaves, some with detailed vein patterns, framing the central text.

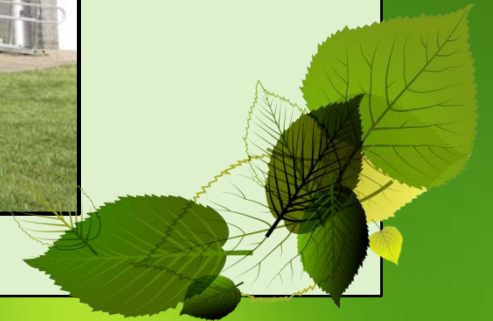
Walnut Grove & Flint Union Cemeteries May 4, 2020

Good evening and thank you for the opportunity share with you the Walnut Grove & Flint Union Cemeteries yearly update.



2019-2020 Flint Office/Gardner Homestead

Roof Structural Stabilization & Replacement



2019-2020 Flint Office/Gardner Homestead

Outbuilding #2 Refurbishment



Quality of companies working on the Flint Office/Gardner Homestead

Hardlines Design Company (Architectural and Engineering Services)

A woman- and minority-owned architecture, planning, and historic preservation firm headquartered in Columbus. They have won preservation and rehabilitation awards for projects across the nation.

POD design (Site Plan)

A professional consulting firm providing a people-oriented design approach to landscape architecture, planning, and urban design services for both public and private clients. They have won many awards for projects throughout Ohio, the USA, and China.



Walnut Grove Cemetery - 2020 Refurbished Circle of Honor



Memorial Day Photo



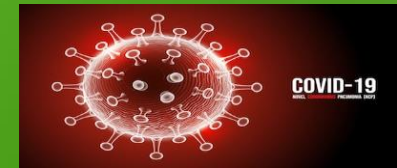
COVID Response



- We are maintaining regular hours for visitors to the Cemetery
- Our Staff is available via phone and email
- We are asking families to limit the number of family and friends at gravesites
- Our number of burials are consistent with previous years
- Sales inquiries have increased
- Sales appointments for burial spaces continue with appropriate social distancing and cleaning procedures



2020 Budget Considerations



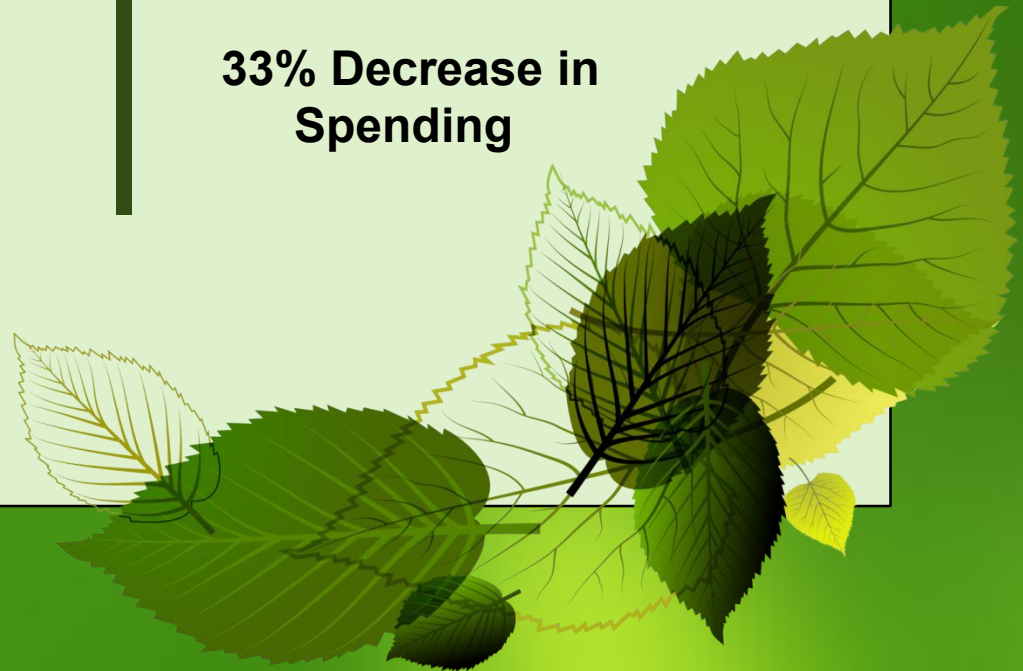
Due to the current pandemic and its possible impact on the funding for the Cemetery, the Cemetery Board of Trustees have examined the projected spending for 2020 and are ready to enact budget adjustments as necessary.

**If there is a revenue
shortfall of \$170,000 the
Trustees will enact a**

**22% Decrease in
Spending**

**If there is a revenue
shortfall of \$257,000 the
Trustees will enact a**

**33% Decrease in
Spending**



Essential Staff Photos





Thank You!

Any questions?

You can email us at
office@wgandflint.com
Or call 614.885.5933

