

Whitehouse

May 4, 2023

Fallen Timber Union Cemetery District
(Waterville Township, Village of Whitehouse, City of Waterville)
Joint Meeting – R.C. 759.27 and 759.341
May 8, 2023
6:00 P.M.

Notice is hereby given that the Whitehouse Village Council will meet jointly with Waterville Township and the City of Waterville on Monday, May 8, 2023, at 6:00 PM. This meeting will take place at the City Council Chamber, Waterville Municipal Building, 25 N Second St., Waterville, OH

Meeting Agenda

- I. Call to Order
 - A. Pledge of Allegiance
- II. Roll Call
- III. Approval of Minutes
 - A. Joint Meeting – May 9, 2022
- IV. Elect Cemetery Board Trustee: Village of Whitehouse
 - A. Term Expires 12-31-2023; 3 Year Term: 1-1-2024 to 12-31-2026
- V. Adopt 2024 Cemetery Appropriations
- VI. Set Property Tax Millage for 2024
- VII. Other Items of Mutual Interest
- VIII. Adjournment

Fallen Timbers Union Cemetery District
(Waterville Township, Village of Whitehouse, City of Waterville)
Joint Meeting - R.C 759.27 and 759.341
May 9, 2022
6:00 PM

Roll Call:

Village of Whitehouse: Mayor Don Atkinson, Council Members Mindy Curry, Bob Keogh, Louann Artiaga, Richard Bingham, Rebecca Conklin Kleiboemer, Administrator Jordan Daugherty, Planning Administrator Tiffany Bachman, Clerk Susan Miller.

Waterville Township: Trustee Julie Theroux.

City of Waterville: Mayor Tim Pedro, Council Members Todd Borowski, Barb Bruno, Mary Duncan, John Rozic, Rod Frey, Administrator John Gochenour Recording SecretaryMelissa Cook.

Also present were the following: Sexton Rory Hartbarger, Scott Duncan, Karen Gerhardinger.

City of Waterville Mayor, Tim Pedro called the meeting to order at 6:04 PM.

Motion by Rod Frey, seconded by John Rozic to approve the minutes of the May 10, 2022 meeting. 11 ayes

Motion by Rebecca Conklin Kleiboemer, seconded by Bob Keogh to elect Kim Anderson as the Cemetery Board Trustee for Waterville Township (Term expires December 31, 2022; 3 year term January 1, 2023 - December 31, 2025). 11 ayes

Motion by Mary Duncan, seconded by Mindy Curry to adopt the 2023 Cemetery Appropriations. 11 ayes

Motion by Louann Artiaga, seconded by Rod Frey to Set the Property Tax Millage for 2023 for 0.46 mills. 11 ayes

Other items discussed:

- Revenue, expenses, equipment purchase, accomplished a lot, present millage is adequate, tree trimming, deferred tree maintenance, Wakeman platting, contracted services, labor
- Tiffany Bachman was hired as the Union Cemetery District Clerk/Treasurer
- Sexton Rory Hartbarger has really taken charge of the district and is doing a fabulous job, his work is appreciated, welcome Tiffany Bachman
- Memorial Day Celebration May 30, 2022 10:00 AM at the Whitehouse Veteran's Memorial Park and 11:00 AM at Wakeman Cemetery in Waterville.
- Cherry Fest June 11, 2022
- Next Joint UCD meeting May 8, 2023
- Enjoying the Communities working together

Motion by Bob Keogh, seconded by Todd Borowski to adjourn at 6:20 PM. 11 ayes

Respectfully Submitted,

Susan Miller
Clerk of Council

Fallen Timbers Union Cemetery District Proposed 2024 Appropriations

Beginning Balance 01/01/2024 159,018.00 *

Revenue

1000-601-0000	Special Assessment - Property Tax/Real Estate	212,275.00 **
1000-302-3000	Fees- Wakeman Cemetery	18,000.00
1000-302-4000	Fees- Whitehouse Cemetery	22,000.00
1000-599-2000	Transfer from Waterville Township	0
1000-599-3000	Advance from City of Waterville	0
1000-599-4000	Advance from Village of Whitehouse	0
1000-701-0000	Investment Earnings	50.00
1000-804-3000	Sale of Cemetery Lots-Wakeman	10,000.00
1000-804-4000	Sale of Cemetery Lots- Whitehouse	10,000.00
1000-891-0000	Other - Miscellaneous Operating	50.00
1000-892-0000	Other - Miscellaneous Non-Operating	0
TOTAL ESTIMATED REVENUE		\$ 272,375.00

Expenditures

1000-410-310	Professional & Technical Services	13,000.00
1000-410-311	Accounting and Legal Fees	7,000.00
1000-410-312	Auditing Services	500
1000-410-313	UAN Fees	1,700.00
1000-410-314	County Auditor/Treas Fees	2,000.00
1000-410-322	Garbage & Trash Removal	1,200.00
1000-410-323	Repairs/Maintenance-Trees, etc.	75,000.00
1000-410-341	Telephone/Internet/Cell	3,240.00
1000-410-342	Postage	200.00
1000-410-351	Electricity	2,000.00
1000-410-352	Water	500.00
1000-410-353	Natural Gas	2,000.00
1000-410-360	Contracted Services/Labor	85,000.00
1000-410-370	Waterville Twp Contract Labor & Equip	0
1000-410-370	Waterville City Contract Labor & Equip	6,000.00
1000-410-370	Whitehouse Contract Labor & Equip	6,000.00
1000-410-381	Property Insurance Premiums	4,000.00
1000-410-382	Liability Insurance Premiums	2,000.00
1000-410-383	Fidelity Bond Premiums	500.00
1000-410-410	Office Supplies	500.00
1000-410-420	Operating Supplies	6,000.00
1000-410-430	Small Tools and Minor Equipment	5,000.00
1000-410-599	Other Expenses	1,000.00
1000-760-730	Improvement of Sites	10,000.00
1000-760-740	Machinery, Equipment and Furniture	60,000.00
1000-760-750	Motor Vehicles	5,000.00
1000-760-790	Other - Capital Outlay	2,000.00
1000-890-890	Debt Service - Waterville City	10,000.00
1000-890-890	Debt Service - Whitehouse Village	10,000.00
TOTAL EXPENDITURES		\$ 321,340.00
ENDING BALANCE		110,053.00

* Projected 2023 Ending Balance.

**Lucas Co Auditor Property Assessment Estimate for 2024 for 0.46 mills.

ANNUAL REPORT 2022

FALLEN TIMBERS UNION CEMETERY DISTRICT

Cemetery District Board of Trustees

Rod Frey-Chairman

Rebecca Conklin-Kleiboemer-Vice Chairman

Kim Anderson-Trustee

THE FALLEN TIMBERS UNION CEMETERY DISTRICT

On January 7, 2019, the Waterville City Council, the Whitehouse Village Council, and the Waterville Township Trustees, meeting in a joint session, unanimously voted to form the Fallen Timbers Union Cemetery District. Prior to the creation of the Cemetery District, cemeteries in the City of Waterville and the Village of Whitehouse had been maintained by Waterville Township under contracts with the City and Village. Under the terms of the contracts, the Township was compensated by retaining the revenue received from the sale of cemetery plots and grave opening/closing fees. In 2018, the Township informed the City and Village that the revenue received was no longer sufficient to cover the maintenance expenses and the contracts would be discontinued. As an alternative to the City, the Village, and the Township separately undertaking the expenses of maintaining the cemeteries, the formation of a "Union Cemetery" as provided in Sections 759.27 and 759.341 of the Ohio Revised Code was considered and was then determined to be the best option for the future operation and maintenance of the five cemeteries located within the City of Waterville, the Village of Whitehouse and Waterville Township. These cemeteries are Wakeman Cemetery in Waterville, Whitehouse, Mennonite, and Rupp Cemeteries in Whitehouse, and Winslow Cemetery in Waterville Township. New burials take place only in Wakeman and Whitehouse Cemeteries.

The day to day operation of the Cemetery District is overseen by a three-member Board of Cemetery Trustees, with one member each from the City, the Village, and the Township. The current Cemetery Trustees are Rod Frey (City of Waterville), Rebecca Conklin Kleiboemer (Village of Whitehouse), and Kim Anderson (Waterville Township). The Trustees have contracted with Tiffany Bachman for Clerk-Treasurer for the District. In accordance with the Ohio Revised Code, a joint meeting of the Waterville City Council, The Whitehouse Village Council, and the Waterville Township Trustees is required to be held on the day of the first regular meeting of the Waterville City Council in May of each year. The District's annual budget and the property tax rate for cemetery maintenance and operations for the following calendar year are required to be adopted at this meeting. A Cemetery District property tax rate of 0.46 mills for 2022 was approved at the May 2021 joint meeting.

Through the efforts of the City, the Village, and the Township working together, efficient, effective and improved cemetery maintenance can be achieved through economies of scale by the Fallen Timbers Union Cemetery District moving forward into the future.

2022 OPERATIONS IN REVIEW

As of December 31, 2022, the Fallen Timbers Union Cemetery District received \$275,275.91 in revenue, had expenditures of \$321,917.59 and had an ending fund balance of \$166,643.33. The largest source of revenue for the District was from the 0.46 mill property tax which collected \$205,009.56. This tax was first received by the District in 2020. In 2022, the District made the third of the five scheduled repayments for the interim funding provided from the City of Waterville and the Village of Whitehouse in 2019 to fund the operations of the District until revenue from a 0.46 mill property tax was received in 2020. Each entity provided interim funding in the amount of \$50,000 which is scheduled to be repaid at a rate of \$10,000

per year each to the City and Village for the next five years beginning in September 2020. The largest source of expenditures in 2022 for the District was for the improvement of sites for Wakeman and Whitehouse Cemeteries in the amount of \$93,822.07. These improvements included the paving of Whitehouse Cemetery. A copy of the 2022 Revenue and Expenditures for the District is provided on Page 3. The District received a grant in the amount of \$2500 for tree removal in Whitehouse Cemetery. This project was completed in April 2023.

At the end of 2022, the following activity was recorded at the District's two active cemeteries:

Cemetery Lots sold in 2022: 28

- Wakeman Cemetery: 11
- Whitehouse Cemetery: 17

Cemetery Burials in 2022: 46

- Wakeman Cemetery: 25
- Whitehouse Cemetery: 21

At the May 9, 2022 Joint Meeting, the City of Waterville, the Village of Whitehouse and Waterville Township approved the proposed 2023 Appropriations for the District. A copy of the current 2023 Appropriations for the District is provided on Page 4. The current 2023 Revenue and Expenditure Reports for the District as of May 2, 2023 are also provided on Pages 5-7.

Respectfully Submitted,

Tiffany Bachman
Clerk-Treasurer
Fallen Timbers Union Cemetery District

Fallen Timbers Union Cemetery District
2022 Revenue and Expenditures as of 12/31/2022

Beginning Balance 2022 211,310.36

Revenue

		Actual
1000-601-0000	Special Assessment - Property Tax/Real Estate	205,009.56
1000-302-3000	Fees- Wakeman Cemetery	19,850.00
1000-302-4000	Fees- Whitehouse Cemetery	23,450.00
1000-599-2000	Transfer from Waterville Township	0
1000-599-3000	Advance from City of Waterville	0
1000-599-4000	Advance from Village of Whitehouse	0
1000-701-0000	Investment Earnings	15.45
1000-804-3000	Sale of Cemetery Lots-Wakeman	10,000.00
1000-804-4000	Sale of Cemetery Lots- Whitehouse	15,200.00
1000-891-0000	Other - Miscellaneous Operating	50.90
1000-892-0000	Other - Miscellaneous Non-Operating	1,700
	Fund Adjustment for Reissue of checks	1,975
	TOTAL REVENUE	\$ 277,250.56

Expenditures

1000-410-310	Professional & Technical Services	4,692.08
1000-410-311	Accounting and Legal Fees	6,317.00
1000-410-312	Auditing Services	0
1000-410-313	UAN Fees	1,680.00
1000-410-314	County Auditor/Treas Fees	1,428.01
1000-410-322	Garbage & Trash Removal	1,082.72
1000-410-323	Repairs/Maintenance-Trees, etc.	82,840.00
1000-410-341	Telephone/Internet/Cell	923.67
1000-410-342	Postage	0.00
1000-410-351	Electricity	1,825.06
1000-410-352	Water	355.08
1000-410-353	Natural Gas	1,195.54
1000-410-360	Contracted Services/Labor	73,223.00
1000-410-370	Waterville Twp Contract Labor & Equip	0
1000-410-370	Waterville City Contract Labor & Equip	0.00
1000-410-370	Whitehouse Contract Labor & Equip	0.00
1000-410-381	Property Insurance Premiums	3,034.00
1000-410-382	Liability Insurance Premiums	1,500.00
1000-410-383	Fidelity Bond Premiums	0.00
1000-410-410	Office Supplies	348.37
1000-410-420	Operating Supplies	5,888.52
1000-410-430	Small Tools and Minor Equipment	1,381.40
1000-410-599	Other Expenses	2,427.10
1000-760-730	Improvement of Sites	93,822.07
1000-760-740	Machinery, Equipment and Furniture	17,108.97
1000-760-750	Motor Vehicles	0.00
1000-760-790	Other - Capital Outlay	845.00
1000-890-890	Debt Service - Waterville City	10,000.00
1000-890-890	Debt Service - Whitehouse Village	10,000.00
	TOTAL EXPENDITURES	\$ 321,917.59

ENDING BALANCE **166,643.33**

Fallen Timbers Union Cemetery District 2023 Appropriations

Beginning Balance 01/01/2023 166,643.33 *

Revenue

1000-601-0000	Special Assessment - Property Tax/Real Estate	212,275.00 **
1000-302-3000	Fees- Wakeman Cemetery	15,000.00
1000-302-4000	Fees- Whitehouse Cemetery	25,000.00
1000-599-2000	Transfer from Waterville Township	0
1000-599-3000	Advance from City of Waterville	0
1000-599-4000	Advance from Village of Whitehouse	0
1000-701-0000	Investment Earnings	50
1000-804-3000	Sale of Cemetery Lots-Wakeman	8,000
1000-804-4000	Sale of Cemetery Lots- Whitehouse	12,000.00
1000-891-0000	Other - Miscellaneous Operating	50
1000-892-0000	Other - Miscellaneous Non-Operating	0
TOTAL ESTIMATED REVENUE		\$ 272,375.00

Expenditures

1000-410-310	Professional & Technical Services	6,000.00
1000-410-311	Accounting and Legal Fees	8,000.00
1000-410-312	Auditing Services	0
1000-410-313	UAN Fees	1,300.00
1000-410-314	County Auditor/Treas Fees	1,400.00
1000-410-322	Garbage & Trash Removal	1,200.00
1000-410-323	Repairs/Maintenance-Trees, etc.	40,000.00
1000-410-341	Telephone	1,000.00
1000-410-342	Postage	100.00
1000-410-351	Electricity	2,000.00
1000-410-352	Water	350.00
1000-410-353	Natural Gas	1,200.00
1000-410-360	Contracted Services/Labor	89,500.00
1000-410-370	Waterville Twp Contract Labor & Equip	0
1000-410-370	Waterville City Contract Labor & Equip	6,000.00
1000-410-370	Whitehouse Contract Labor & Equip	6,000.00
1000-410-381	Property Insurance Premiums	4,000.00
1000-410-382	Liability Insurance Premiums	1,500.00
1000-410-383	Fidelity Bond Premiums	500.00
1000-410-410	Office Supplies	400.00
1000-410-420	Operating Supplies	6,000.00
1000-410-430	Small Tools and Minor Equipment	5,000.00
1000-410-599	Other Expenses	2,000.00
1000-760-730	Improvement of Sites	30,000.00
1000-760-740	Machinery, Equipment and Furniture	80,000.00
1000-760-750	Motor Vehicles	5,000.00
1000-760-790	Other - Capital Outlay	3,000.00
1000-890-890	Debt Service - Waterville City	10,000.00
1000-890-890	Debt Service - Whitehouse Village	10,000.00
TOTAL EXPENDITURES		\$ 321,450.00

ENDING BALANCE 117,568.33

*Actual 2022 Ending Balance.

**Lucas Co Auditor Property Assessment Estimate for 2023 for 0.46 mills.

FALLEN TIMBERS UNION CEMETERY, LUCAS COUNTY
Revenue Status

5/4/2023 8:38:04 AM
 UAN v2023.1

By Fund
 As Of 5/2/2023

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-302-3000	Fees(City of Waterville)	\$15,000.00	\$6,900.00	\$8,100.00	46.000%
1000-302-4000	Fees(Village of Whitehouse)	\$25,000.00	\$10,200.00	\$14,800.00	40.800%
1000-599-2000	Other - Other Intergovernmental(Waterville Township)	\$0.00	\$0.00	\$0.00	0.000%
1000-599-3000	Other - Other Intergovernmental(City of Waterville)	\$0.00	\$0.00	\$0.00	0.000%
1000-599-4000	Other - Other Intergovernmental(Village of Whitehouse)	\$0.00	\$0.00	\$0.00	0.000%
1000-601-0000	Special Assessments	\$207,754.00	\$106,872.89	\$100,881.11	51.442%
1000-701-0000	Interest	\$50.00	\$6.46	\$43.54	12.920%
1000-804-3000	Sale of Cemetery Lots(City of Waterville)	\$8,000.00	\$2,800.00	\$5,200.00	35.000%
1000-804-4000	Sale of Cemetery Lots(Village of Whitehouse)	\$12,000.00	\$4,400.00	\$7,600.00	36.667%
1000-891-0000	Other - Miscellaneous Operating	\$50.00	\$2.81	\$47.19	5.620%
1000-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%
Fund 1000 Sub-Total:		\$267,854.00	\$131,182.16	\$136,671.84	48.975%
Report Total:		\$267,854.00	\$131,182.16	\$136,671.84	48.975%

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FALLEN TIMBERS UNION CEMETERY, LUCAS COUNTY
Appropriation Status

By Fund
As Of 5/2/2023

Fund: General
Pooled Balance: \$243,105.74
Non-Pooled Balance: \$0.00
Total Cash Balance: \$243,105.74

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-111-0000	D Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-131-0000	D Salary - Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-190-0000	D Other - Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-190-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-190-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-190-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-310-0000	Professional and Technical Services	\$0.00	\$0.00	\$6,000.00	\$2,420.00	\$3,580.00	\$0.00	59.667%
1000-410-311-0000	Accounting and Legal Fees	\$0.00	\$0.00	\$8,000.00	\$6,267.50	\$1,732.50	\$0.00	21.656%
1000-410-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$1,300.00	\$880.00	\$420.00	\$0.00	32.308%
1000-410-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$1,400.00	\$633.72	\$766.28	\$0.00	54.734%
1000-410-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$1,200.00	\$731.25	\$468.75	\$0.00	39.063%
1000-410-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$40,000.00	\$29,965.93	\$10,034.07	\$0.00	25.085%
1000-410-341-0000	Telephone	\$0.00	\$0.00	\$1,000.00	\$448.82	\$551.18	\$0.00	55.118%
1000-410-342-0000	Postage	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	0.000%
1000-410-351-0000	Electricity	\$0.00	\$0.00	\$2,000.00	\$1,399.68	\$600.32	\$0.00	30.016%
1000-410-352-0000	Water and Sewage	\$0.00	\$0.00	\$350.00	\$168.28	\$181.72	\$0.00	51.920%
1000-410-353-0000	Natural Gas	\$0.00	\$0.00	\$1,200.00	\$304.17	\$895.83	\$0.00	74.653%
1000-410-360-0000	Contracted Services	\$0.00	\$0.00	\$89,500.00	\$59,122.00	\$30,378.00	\$0.00	33.942%
1000-410-370-2000	Payment to Another Political Subdivision{Waterville Townshi}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-410-370-3000	Payment to Another Political Subdivision{City of Waterville}	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	0.000%
1000-410-370-4000	Payment to Another Political Subdivision{Village of Whiteho}	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00	0.000%
1000-410-381-0000	Property Insurance Premiums	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	0.000%
1000-410-382-0000	Liability Insurance Premiums	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	0.000%
1000-410-383-0000	Fidelity Bond Premiums	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	0.000%
1000-410-410-0000	Office Supplies	\$0.00	\$0.00	\$400.00	\$307.26	\$92.74	\$0.00	23.185%
1000-410-420-0000	Operating Supplies	\$0.00	\$0.00	\$6,000.00	\$3,968.77	\$2,031.23	\$0.00	33.854%

Report reflects selected information.

FALLEN TIMBERS UNION CEMETERY, LUCAS COUNTY

Appropriation Status

5/4/2023 8:38:35 AM
UAN v2023.1

By Fund
As Of 5/2/2023

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-410-430-0000	Small Tools and Minor Equipment	\$0.00	\$0.00	\$5,000.00	\$4,476.95	\$523.05	\$0.00	10.461%
1000-410-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$2,000.00	\$344.60	\$1,655.40	\$0.00	82.770%
1000-760-730-0000	Improvement of Sites	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	0.000%
1000-760-740-0000	Machinery, Equipment and Furniture	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	0.000%
1000-760-750-0000	Motor Vehicles	\$0.00	\$0.00	\$5,000.00	\$4,191.32	\$808.68	\$0.00	16.174%
1000-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00	\$3,000.00	\$2,975.00	\$25.00	\$0.00	0.833%
1000-890-890-3000	Other - Debt Service(City of Waterville)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.000%
1000-890-890-4000	Other - Debt Service(Village of Whitehouse)	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.000%
General Fund Total:		\$0.00	\$0.00	\$321,450.00	\$266,205.25	\$54,744.75	\$500.00	17.031%
Report Total:		\$0.00	\$0.00	\$321,450.00	\$266,205.25	\$54,744.75	\$500.00	17.031%

Report reflects selected information.