NOTICE

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

WHEN: **MONDAY, NOVEMBER 23, 2026 AT 6:30 P.M.**

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

ENCLOSED: AGENDA, COPY OF LAST MINUTES, 2025-2026 FINANCIAL REPORT YTD, 2025-2026 SPECIAL FUNDS REPORT YTD.

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

MONDAY, NOVEMBER 23, 2026 – 6:30 P.M.

AGENDA

1. **ROLL CALL**
2. **MINUTES OF PREVIOUS MEETING**
3. **2025-2026 YTD FINANCIAL REPORT & 2025-2026 YTD SPECIAL FUNDS**
4. **BUSINESS**
5. **COMMENTS**
6. **ADJOURN**

RECORD OF PROCEEDINGS

Lilienthal Southeastern, Inc., 1-800-837-1904, Re-Order 66665K

Joint Meeting of Grove Cemetery Association, Buck, Goshen, & Pleasant Township Trustees, and Kenton City Council held on November 24, 2025, at 6:30 PM in Council Chambers.

Althauser: Welcome to the joint session of the Grove Cemetery Association. I'm gonna turn it over to Steve Walter, who is currently the chair of that association. So Steve, take it away.

Walter: Thank you, Joel. Yes, first of all, can we have a roll call? Would that be alright if we do that first?

Roll Call: (Buck) Jason Fulton, Rodney Haudenschield, Ryan Haudenschield; (Goshen) Ty Sherman, Allen Barrett, (Absent: Daryl Flowers); (Pleasant) Ron Rogers, Sam Norris (Absent: Beryl Rogers Dudek0; (Council) Sue Fox-Buroker, David Beazley, Steve Walter, Chad Miller, Doris Bloom, Robin Jones, Law Director John Schwemer, Mayor Lynn Webb, Joel Althauser (Absent: Pegg Wren, SSD Cynthia Murray).

Walter: Thank you, everybody. I hope had a chance to look over the previous minutes from last year's meeting. I was told that there was some grammar errors found in 'em. Was there anything else that anybody knows shouldn't have been there or should be there?

Ron Rogers: The name Brandon should be Mark. You want a page number?

Clerk: Sure.

Ron Rogers: It'd be page three. We're halfway down.

Clerk: Got it.

Walter: Was there anything else? Well, do I have a motion to accept this, the changes of the meeting minutes?

Motion by Mr. Rogers and second by Mr. Sherman to accept the meeting minutes with corrections. All in favor.

Walter: All right. Thank you. At this time, I'd like to turn it over to Roger Crowe for our financial.

Roger Crowe: Evening everyone, and just as a point, Randy Sharf, I believe has resigned as Buck Township trustee, and Ryan Haudenschield is his replacement, and I see Ryan sitting here. I don't think anybody had sent you that memo. Do have the financials for last year, actual and then this year through the end of October. They are on, I'll start on the page that has all those the little numbers that are hard to read, not by purpose, but that's just the way it came out. We did have a successful last year last year with finances. Income was actually over budget and expenditures were under budget. So, that's the way everybody likes to run a business and a, and a government. As a result of that difference we were able to transfer money into our capital funds last year. So I'll cover that a little bit later. But whenever we have a surplus we do transfer those funds over to the capital funds for future building equipment and road and water maintenance, that sort of thing. For this year, year to date we are on target to again exceed the budgeted amount. In the operations portion everything is pretty much in line with where you would expect it to be this year. The fees, you'll notice that they are, significantly higher than last year. Grove Cemetery now contracts the opening and closing of graves for Buck Township for the Wolf Creek Cemetery, and that is $300.00 per grave open and closed. So, I think they had seven last year, if I remember right. Yeah, seven of them. So that, that's why it's so significantly higher than what was last year. Governmental, intergovernmental revenue, that is going to be the one thing that'll probably come in significantly under significantly maybe $10,000.00-$15,000.00, but that is always the best guess by Mike Bacon on what the revenue is gonna be, and this year it did come in a little bit below what he had projected that it would be. Under miscellaneous, the miscellaneous other, that is also significantly higher, and that is because we sold some equipment at the consignment sale at the fairgrounds this year. That sale raised over e$11,500.00 and all of those funds were put into the capital fund for equipment. So, we'll be applying that towards future purchase of a backhoe or other equipment that we need. Under the expenditures, we did have an audit this year. It was an agreed upon procedure, so it was significantly less than the last one we had two years ago, which was a full audit. It was only $1,211.00. I am happy to report we had a clean audit. There were no findings or administrative actions other than the fact, of course, that we do cash basis accounting and the state doesn't like that. But it's a lot cheaper for everybody. And then the other one I want to note is down about two-thirds of the way down under other expenses, is grave repurchase. We have a policy at Grove Cemetery that if someone wants to sell graves back to the cemetery, we will buy them back for the original purchase price. Whether the original purchase price was the $300 we sell it for today, or if it was $7.00 a grave when somebody bought it in the early 1900s, but that's the price that we pay. We seem to have had a run on that this year. We bought back a lot of graves, and the good part of that is usually those graves are in a part of the cemetery that unsold graves are rare, and when family members come in and want something close to a relative or friend it's nice to have those graves available and we have sold several of them back out. Usually at an increased rate from what we paid to buy them back. Are any questions

Lilienthal Southeastern, Inc., 1-800-837-1904, Re-Order 66665K

over that portion of the profit and loss statement? Okay, we'll go to the capital projects fund sheet, which is the one that's landmark or landscape oriented, and as you can see last year we did transfer monies into accounts, and then this year we've done the same. This year we transferred $21,524.00 into equipment, $11,500.00 of that was from the sale, and the other was surplus in the budget, we transferred $70,000.00 into the building fund and $20,000.00 into the road and water fund. The tree fund, we didn't spend anything out of there last year. We did have a big donation last year, but this year we have purchased trees, they've been planted. I just haven't got the bill for them yet, but it won't be the full $10,000.00 on those, but we do have some new trees going in out there, and then do you have a question, Dave? Oh, okay.

Beazley: There's a gentleman...

Unknown: Is this the city council meeting?

Roger Crowe: Yes, for Grove Cemetery, yeah.

Althauser: We'll be meeting at seven right after this meeting.

Ron Rogers: Oh and then the far right column is our endowments. The restricted balance or the principal of the endowments is $163,000.00. There was no change in that. Right now, interest rate is in our favor. We did take in $8,500.00 in interest last year and $5,600.00 so far this year. So, that continues to climb. As I said last year, we don't spend all of that interest on flowers every year. We've budgeted $2,500.00 A year. That way that fund builds because interest rates will come back down and we'll be back down to the years where we get $500.00-$1,000.00 a year, and that does not buy many flowers to put on graves. So, any questions? Good, thank you.

Walter: And I also like to thank Roger for, he emailed me some talking points because it's a good thing it's hard to tell where I would have wandered off into talking. So, just to continue to talk about Grove Cemetery. I know that Roger mentioned about some trees that were removed or planted. We had some trees, unsafe trees that were removed. Also, the fundraiser for the chapel roof. I can't say enough about this community, how they came together to raise money for that. It was an excellent, excellent job all the way through from Ron being pretty much in charge and everybody underneath him and working with him and the community coming together to support this. The contract has been awarded for the roof. We're waiting for materials. I haven't seen them out there yet. Okay. The material should be coming around now. They said Thanksgiving, so we'll see. Also, like to give a shout out to the great employees that we have out there. We have three full-time employees, one part-time, and of course our part-time fiscal officer, Roger. I do a lot of traveling around Ohio, doing things here and there, and one of the things that's always caught my eyes is cemeteries. I don't know why. Just one of those things, but the more cemeteries I see, the more I realize how beautiful our cemetery is. They do a great job out there. They really do. They do a great job, especially around Memorial Day and stuff like that. I mean, they just work their butts off. Trimming, mowing, footers have all been done on a regular basis this year. Also, burial status of this year, 2025, as of today, well, as of this time I printed this off, there was 85 total. Five of those were in St. Mary's, no children, thank goodness, 34 cremations, two went in the niche wall, and there was 46 full burials, and also, I want to, this part has to do with the board for next year at Grove Cemetery. It will be represented by a Goshen Township representative, which will be the non-voting chairperson. Buck Township representative will be on the board. There'll be a Pleasant Township representative and a City of Kenton representative. Let's see, before I wrap it up, I would like to say something on a personal note; when Joel came to me and said, you know, he's gonna put me on Grove Cemetery Committee I wasn't too sure about it. I'll be honest, I wasn't too sure about it because I didn't know what to expect, but it's been a treat. It's been my honor to have that to serve as a chair person out there and as a committee member. It's just been a complete honor for me. I appreciate the guys working with me. Thank you. So, on that note, I'd like to ask for a motion to waive the required May meeting and set the next annual meeting for the fourth Monday in November of 2026. Do I have a motion for that?

Motion by Mr. Beazley and second by Mr. Fulton to set the next meeting for November 2026. All in favor.

Walter: All right. Thank you very much. That adjourns us this meeting. Thank you.

GROVE CEMETERY ASSOCIATION
2025 - 2026 YTD
CAPITAL PROJECTS FUNDS

	Capital Projects:				Retirement	Chapel	Tree		Endowments	
	Equipment	Buildings	Rd & Water	Niche Wall	Obligations	Restoration				
				2024						
1/1/25 Balance	$43,524	$327,820	$31,570	$2,625	$19,076	$23,394	$15,081			$178,635
2025 Income				$525		$56,172			New	$0
2025 Transfer In	$21,524	$70,000	$20,000		$0				Interest	$7,382
2025 Expenses				$0	$0	$25,436	$4,345		Expenses	$2,500
12/31/25 Balance	$65,048	$397,820	$51,570	$3,150	$19,076	$54,130	$10,736			$183,517
				2025						
1/1/26 Balance	$65,048	$397,820	$51,570	$3,150	$19,076	$54,130	$10,736			$183,517
2026 Income				$875		$20,134	$10,625			
2026 Transfer In	$0	$50,000	$20,000		$0	$0	$0		Interest	$5,671
2026 Expenses	$18,500	$0	$0	$0	$0	$49,178	$0		Expenses	$2,500
10/31/26 Balance	$46,548	$447,820	$71,570	$4,025	$19,076	$25,086	$21,361			$186,688
									NOTE: Restricted Balance:	
										$163,000

GROVE CEMETERY
2025 2026 YTD PROFIT LOSS

REVENUE:		2025 ACTUAL	2026 Year to 10/31
OPERATIONS:			
Lot Sales		$23,400	$16,500
Niche Wall Sales		$1,915	$3,250
Open/Closing Permits		$50,200	$38,125
Foundations		$20,411	$15,147
St Mary's Maintenance		$3,000	$5,927
Farm & Equip. Rental		$5,310	$0
Cremation Vault Sales		$1,538	$839
Fees		$2,410	$560
TOTAL OPERATIONS INCOME:		**$108,184**	**$80,348**
INTERGOVERNMENTAL REVENUE:			
Intergovernmental Revenue		**$245,223**	**$213,651**
MISCELLANEOUS:			
Interest Income - General Fund		$29,650	$23,770
Miscellaneous - Other		$12,255	$1,832
Gas Tax Refund		$919	$352
Niche Panel Engraving		$360	$600
Donations		$0	$0
Sales Tax Collection		$112	$61
Transfer In		$0	$0
Wolf Creek Opening & Closing			$900
TOTAL MISCELLANEOUS		**$43,296**	**$27,515**
TOTAL REVENUE		**$396,703**	**$321,514**
		2025 ACTUAL	**2026 YEAR TO 10/31**
EXPENDITURES:			
Accounting:			
Audit Expense		$2,685	$0
UAN Fees		$2,472	$2,286
Insurance:			
Health/Life - Employee		$2,418	$2,102
Disability - Employee		$2,443	$1,976
Property/Vehicle/Liability		$7,784	$8,269
Fidelity Bond Premium		$235	$235
General Utilities:			
Electric		$1,360	$1,323
Phone/Internet		$2,201	$2,138
Website Expense		$17	$17
Gas		$2,255	$1,861
Water		$1,187	$989
Refuse & Recycling		$1,555	$1,382
Maintenance & Repairs:			
Equipment		$2,628	$3,859
Property		$10,751	$7,276
Tree Trimming/Removal		$7,100	$0
Supplies & Materials:			
Office Supplies & Expenses		$2,229	$1,625
Vehicle Fuel		$7,863	$9,923
Uniforms		$2,632	$2,872
Supplies & Materials - General		$2,303	$2,769
Cremation Vaults		$935	$0
Other Expenses:			
New Equipment		$12,232	$11,150
Property Taxes		$1,122	$957
Capital Improvements		$0	$0
Worker's Compensation		$5,011	$204
Grave Re-Purchase		$3,281	$300
Travel & Meeting Expense		$0	$115
Niche Wall Engraving		$0	$0
Misc. Expenses		$616	$692
Payroll Expenses:			
OPERS		$24,746	$20,243
Medicare - Company Share		$2,563	$2,007
Payroll		$154,314	$133,897
Fiscal Officer Salary		$22,444	$18,599
Unemployment Reimbursement		$0	$0
TOTAL EXPENDITURES		**$289,382**	**$239,066**
BALANCE (General Fund)		**$222,754**	**$235,201**
TRANSFERS - Out		**$111,524**	**$70,000**

NOVEMBER 23, 2026

GROVE CEMETERY BOARD/KENTON CITY COUNCIL/ BUCK, GOSHEN & PLEASANT TOWNSHIP TRUSTEES

SUBJECT: _____

	ROLL CALL	MOTION:	2ND MOTION BY:
		_____	
		AYE	NAY
(BUCK TWP.)			
JASON FULTON			
RODNEY HAUDENSCHIELD			
RYAN HAUDENSCHIELD			
(GOSHEN TWP.)			
ALLEN BARRETT			
DARYL FLOWERS			
TYE SHERMAN			
(PLEASANT TWP.)			
SCOTT SORGEN			
BERYL ROGERS DUDEK			
RON ROGERS			
(COUNCIL)			
JOEL ALTHAUSER			
SUE FOX BUROKER			
LYDIA MILLER			
CLIFF WYNEGAR			
CHAD MILLER			
PEGG WREN			
DORIS BLUM			
ROBIN JONES			
MAYOR LYNN WEBB			
LAW DIRECTOR JOHN SCHWEMER			
SSD CYNTHIA MURRAY			
TOTAL			