

ORDINANCE NO. 14-2018

AN ORDINANCE BY THE COUNCIL OF THE CITY OF NEW PHILADELPHIA, OHIO TO CREATE THE NEW PHILADELPHIA CEMETARY ENDOWMENT FUND #815 AND ADOPT SECTIONS 195.18 – 195-.23 OF CHAPTER 195 OF THE CODIFIED ORDINANCES OF THE CITY OF NEW PHILADELPHIA FOR PURPOSES OF REGULATING THE NEW PHILADELPHIA CITY CEMETARY ENDOWMENT FUND #815, AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of New Philadelphia, Ohio has found it necessary to establish the New Philadelphia City Cemetery Endowment Fund #815 for the purposes of improving and expanding City owned cemeteries; and

WHEREAS, both the principal and interest of the New Philadelphia City Cemetery Fund will be used for the aforementioned purposes; and

WHEREAS, the New Philadelphia City Auditor shall create a new account entitled “New Philadelphia City Cemetery Endowment Fund” and shall use the Account Number “815”; and

WHEREAS, the monies currently in Account #812, amounting to approximately \$257,212.01, shall be transferred into the New Philadelphia City Cemetery Endowment Fund #815; and

WHEREAS, it is necessary to adopt Sections 195.18-195.23 of Chapter 195 of the Codified Ordinances of the City of New Philadelphia to regulate the use and management of the New Philadelphia City Cemetery Endowment Fund #815.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEW PHILADELPHIA, OHIO, THAT:

SECTION 1. The New Philadelphia City Cemetery Endowment Fund shall be established by the New Philadelphia City Auditor as Account Number “815”.

SECTION 2. The New Philadelphia City Auditor shall transfer all monies currently in Account #812, amounting to approximately \$257,212.01, to the New Philadelphia City Cemetery Endowment Fund #815, the principal and interest of which shall be used for the purposes of improving and expanding City owned cemeteries.

SECTION 3. Sections 195.18-195.23 of Chapter 195 of the Codified Ordinances of the City of New Philadelphia shall hereby be adopted as set forth in Exhibit A of this Ordinance, which is attached hereto and incorporated herein by reference as if fully rewritten, for the purposes of regulating the use and management of the New Philadelphia City Cemetery Endowment Fund #815.

SECTION 4. This Ordinance is hereby declared to be an emergency measure and its immediate passage is necessary in order to preserve, protect and maintain the health, safety and welfare of the citizens of the City of New Philadelphia, Ohio.

SECTION 5. This Ordinance shall take effect and be in force immediately upon its passage.

PASSED: \_\_\_\_\_, 2018

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SAM R. HITCHCOCK  
PRESIDENT OF COUNCIL

ATTEST:

APPROVED:

\_\_\_\_\_  
JULIE COURTRIGHT  
CLERK OF COUNCIL

\_\_\_\_\_  
MAYOR JOEL B. DAY

SPONSORED BY: PARKS & CEMETERY COMMITTEE

**ORDINANCE 14-2018**  
**EXHIBIT A**

**§ 195.18 New Philadelphia Cemetery Endowment Fund**

\$200.00 from every cemetery lot sale, plus a \$600.00 from every niche sale shall be deposited into the New Philadelphia Cemetery Endowment Fund #815 for purposes of replenishing any funds expended and maintaining the endowment fund, the principal and interest of which shall be used for the purpose of improving and expanding City owned cemeteries. The balance may be invested by the City Auditor in securities in which sinking funds or municipal trust funds are authorized by statute or ordinance to be invested. Any unencumbered portions at any time not invested shall be kept on deposit, at interest, in regular City depositories. The principal and earnings from the New Philadelphia Cemetery Endowment Fund shall be used to defray the costs of improving and expanding City owned cemeteries, and may include, but not be limited to any real estate purchases, common structures, any structures erected on lots or burial sites, the drives, walks, and general improvements to the cemeteries.

**§ 195.19 Contributions to Fund by Owners of Lots Previously Sold**

The City will at all times accept contributions to the New Philadelphia Cemetery Endowment Fund in respect of any lot previously sold.

**§ 195.20 Annual Payments from Trust Funds**

In addition to the endowment funds, the City is authorized to receive from trustees, executors or other custodians of trust funds under wills or agreements providing for the upkeep of lots and monuments and headstones in cemeteries belonging to or under the control of the City, such annual payments as such custodians of the trust fund are able and willing to make. The funds so received shall be expended by the Cemetery Superintendent in the maintenance and beautification of the particular lot and the maintenance and repair of any headstone and monument standing thereon for which such contribution is made. The City Auditor is authorized to issue receipts for such funds stipulating that the same shall be expended solely for the improvements of the lots, headstones and monuments designated by such custodian of the trust fund.

**§ 195.21 Trust Funds Deposited in New Philadelphia Cemetery Endowment Fund**

Trust funds previously established for the perpetual care of cemetery lots already sold may be turned in whole or in part into the New Philadelphia Cemetery Endowment Fund with the concurrence of the City Auditor and Cemetery Superintendent and of the purchaser of any such lot or his or her representative or successor in interest having power to assent thereto. Any such funds shall be treated as a permanent part of the New Philadelphia Cemetery Endowment Fund under Section 195.22.

**§ 195.22 Funds for Additional Care or Beautification**

Purchasers of cemetery lots may create and the City may accept the custody and administration of permanent funds for the purpose of providing the perpetual care or beautification of

designated lots in addition to the care provided from the Cemetery Operating Fund. All permanent funds so accepted shall be evidenced by an agreement in form prescribed and approved by the Director of Law, executed by the purchaser in his or her own behalf and by the Cemetery Superintendent and the City Auditor on behalf of the City. For the purpose of custody and investment, but not otherwise, the principal amount of the trust funds, whether created prior to the enactment of this section or under its terms, shall be treated as a permanent part of the New Philadelphia Cemetery Endowment Fund. The earnings of the permanent funds shall be applied exclusively to the perpetual care and beautification of the designated lot for which the funds were accepted. The expenditure may be made each year as the earnings accrue, or a reserve may be accumulated of the earnings in such amount as the Cemetery Superintendent may deem necessary to meet emergencies and unanticipated requirements.

**§ 195.23 Expenditure from the New Philadelphia Cemetery Endowment Funds**

Any and all expenditures or transfers from the New Philadelphia Cemetery Endowment Fund shall be approved by a Resolution of the New Philadelphia City Council.