



City of Lake Geneva, 626 Geneva St, Lake Geneva, WI 53147- 262.248.3673- www.cityoflakegeneva.gov

**CEMETERY BOARD AGENDA
WEDNESDAY, SEPTEMBER 17, 2025 - 4:00 PM
LAKE GENEVA CITY HALL; CONFERENCE ROOM 2C (UPPER LEVEL)**

Members:

Aldersperson Cathy Stoodley-President, Terry Krohn- Vice President, Ruth Ann Monico-Secretary, Rick Bailey, Aldersperson Linda Frame

1. Call to Order
2. Roll Call
3. Comments from the public limited to 5 minutes, limited to items on this agenda
4. Approval of the minutes from August 20, 2025
5. Review of Monthly Financial Reports
6. Staff Report- Public Works Director Earle
 - a. Wisconsin Alliance of Cemeteries (WAC) Conference Update
7. Discussion/Possible recommendation regarding wish list projects
 - a. Chapel Windows and Roof
 - b. Kubota Ruv
 - c. Security Cameras
 - d. Sexton Cold Storage Shed
 - e. Proposed Budget Requests for Wish List Items
8. Review of Cemetery Rules and Regulations
9. Discussion/Possible Recommendation regarding the Museum Parade of Trees
10. Adjournment

*A quorum of the Council may be present; however, no official Council action will be taken.
Requests from persons with disabilities who need assistance to participate in this meeting should be made to the City Clerk's office in advance
so that the appropriate accommodations can be made.*

CITY OF LAKE GENEVA CEMETERY BOARD MINUTES
WEDNESDAY, AUGUST 20, 2025 - 4:00 PM
LAKE GENEVA CITY HALL; CONFERENCE ROOM 2C (UPPER LEVEL)

Members: Alderperson Cathy Stoodley-President, Terry Krohn- Vice President, Ruth Ann Monico-Secretary, Alderperson Linda Frame

Call to Order - The meeting was called to order at 4:00 pm

Roll Call - Members Present: Chair Cathy Stoodley, Vice President Terry Krohn, Secretary Ruth Monico, Alderperson Linda Frame. Rick Bailey, absent. Also in attendance New Parks Director, David Winger.

Comments from the public limited to 5 minutes, limited to items on this agenda - None.

Approval of the minutes from June 18, 2025. Ald. Frame made a motion to approve, Terry Krohn seconded. Motion passed 4-0.

Reviewed Monthly Financial Reports. Ald. Frame made a motion to approve the report, Terry Krohn seconded the motion. Passed 4-0.

Review of Staff Liaison Report - No discussion. July Oak Hill Interments noted.

Introduction and Welcome to the new Parks Director, David Winger. David introduced himself and discussion followed on how the Cemetery Board works in conjunction with the Parks Director. Several ideas were brought up by the Board and once David is acclimated to his new position, the Cemetery Board will meet with him again.

Discussion update regarding 'wish list projects'.

- a) RFP for Chapel windows
- b) Kabota
- c) Purchase and installation of cameras for Oak Hill Cemetery; Tom Earle will look at alternatives to the Flok cameras.

Discussion on Cold Storage Shed. We are waiting for bids to come in. Continued.

Discussion: Oak Hill Cemetery Transfer of Burial Rights raised to \$250.00. Ald. Frame made motion to raise the fee to \$250. Terry Krohn seconded. Passed 4-0.

Tom Earle will attend the WAC Conference in September 2025.

Future Agenda items:

- Review of Cemetery Rules and Regulations. Continued to the next meeting.
- Accelerating the delivery and funding of the new Columbarium due 2027. There are limited niches available and there is an increased request for niches. Discussion to be continued.
- Sign for gate at Oak Hill Cemetery.

Motion to adjourn made by Ald Frame and seconded by Ruth Monico, Passed 4-0. Meeting adjourned at 4:52 pm.

The next meeting will be held at 4:00 pm on September 17, 2025.

Respectfully Submitted, Ruth Monico - Secretary

CITY OF LAKE GENEVA
BALANCE SHEET
AUGUST 31, 2025

FUND 48 - CEMETERY FUND

<u>ASSETS</u>			
48-00-00-11111	FUND CASH	213,811.23	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
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	TOTAL ASSETS		381,811.23
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<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
48-00-00-21100	ACCOUNTS PAYABLE	525.28	
48-00-00-21700	ACCRUED WAGES PAYABLE	1,051.17	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
		<hr/>	
	TOTAL LIABILITIES		169,576.45
<u>FUND EQUITY</u>			
48-00-00-34800	ASSIGNED FUND BALANCE	163,906.65	
	REVENUES OVER EXPENDITURES - YTD	48,328.13	
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	TOTAL FUND EQUITY		212,234.78
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	TOTAL LIABILITIES & EQUITY		381,811.23
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Account Number	Account Title	2025-25 Period Actual	2025-25 Current year Actual	Current year Budget	Variance Current year	% of Budget
CEMETERY FUND						
CEMETERY FUND						
CEMETERY FUND						
48-00-00-41110	PROPERTY TAX LEVY	.00	168,000.00	168,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	600.00	4,285.00	3,500.00	785.00-	122.43
48-00-00-46540	SALE OF GRAVES/NICHES	2,880.00	28,905.00	20,000.00	8,905.00-	144.53
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	400.00	900.00	700.00	200.00-	128.57
48-00-00-46560	BURIAL INTERMENTS	3,050.00	31,200.00	26,000.00	5,200.00-	120.00
48-00-00-48110	INVESTMENT INCOME	.00	5,583.18	8,500.00	2,916.82	65.68
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	1,217.98	14,051.76	13,000.00	1,051.76-	108.09
Total CEMETERY FUND:		8,147.98	252,924.94	239,700.00	13,224.94-	105.52
CEMETERY FUND						
48-00-00-51200	CEM WAGES	10,393.60	92,844.34	135,437.00	42,592.66	68.55
48-00-00-51250	CEM OVERTIME	316.68	3,819.82	2,960.00	859.82-	129.05
48-00-00-51260	CEM SEASONAL LABOR	2,957.96	12,937.47	16,584.00	3,646.53	78.01
48-00-00-51270	CEM ADMIN ASSISTANT	2,289.60	20,372.80	29,462.00	9,089.20	69.15
48-00-00-51340	CEM LIFE INSURANCE EXP	44.05	363.86	674.00	310.14	53.99
48-00-00-51345	CEM HEALTH INSURANCE	3,893.87	32,852.73	59,729.00	26,876.27	55.00
48-00-00-51350	CEM DENTAL INSURANCE	229.39	1,783.49	1,950.00	166.51	91.46
48-00-00-51355	CEM VISION INSURANCE	11.54	89.64	139.00	49.36	64.49
48-00-00-51360	CEM RETIREMENT EXPENSE	903.48	8,241.56	11,461.00	3,219.44	71.91
48-00-00-51370	CEM DISABILITY EXP	37.72	301.76	501.00	199.24	60.23
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,400.00	1,400.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	1,203.26	9,805.31	13,884.00	4,078.69	70.62
48-00-00-52210	CEM TELEPHONE EXP	164.24	770.57	1,250.00	479.43	61.65
48-00-00-52220	CEM ELECTRICITY EXP	105.72	1,489.82	2,200.00	710.18	67.72
48-00-00-52240	CEM GAS HEAT EXP	1,542.92	2,513.05	2,400.00	113.05-	104.71
48-00-00-52260	CEM WATER/SEWER EXP	.00	1,178.55	3,500.00	2,321.45	33.67
48-00-00-52400	CEM BUILDING REPAIRS	.00	2,621.24	15,000.00	12,378.76	17.47
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	.00	3,408.66	3,300.00	108.66-	103.29
48-00-00-53100	CEM OFFICE SUPPLIES	.00	.00	100.00	100.00	.00
48-00-00-53130	CEM WORKERS COMP INS	.00	.00	4,000.00	4,000.00	.00
48-00-00-53140	CEM LIABILITY/PROPERTY INS	.00	.00	2,350.00	2,350.00	.00
48-00-00-53200	CEM MEMBERSHIP DUES	.00	159.00	200.00	41.00	79.50
48-00-00-53320	CEM CONFERENCE	250.00	250.00	2,000.00	1,750.00	12.50
48-00-00-53400	CEM OPERATING SUPPLIES	130.75	2,358.21	1,900.00	458.21-	124.12
48-00-00-53410	CEM FUEL EXPENSE	398.06	3,795.69	6,000.00	2,204.31	63.26
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	.00	650.00	650.00	.00
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	1,002.95	1,002.95	3,750.00	2,747.05	26.75
48-00-00-53600	CEM MAINT SERVICE EXP	176.00	395.00	1,800.00	1,405.00	21.94
48-00-00-53620	CEM GROUNDS/LANDSCAPING	.00	.00	5,000.00	5,000.00	.00
48-00-00-53990	CEM MISC EXP	.00	.00	1,750.00	1,750.00	.00
48-00-00-54200	CEM GRAVES/FOUNDATIONS	497.50	497.50	15,000.00	14,502.50	3.32
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	700.00	2,000.00	1,300.00	35.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	3,750.00	7,000.00	3,250.00	53.57
Total CEMETERY FUND:		26,549.29	209,703.02	355,331.00	145,627.98	59.02
Total CEMETERY FUND:		34,697.27	462,627.96	595,031.00	132,403.04	77.75
CEMETERY FUND Revenue Total:		8,147.98	252,924.94	239,700.00	13,224.94-	105.52
CEMETERY FUND Expenditure Total:		26,549.29	209,703.02	355,331.00	145,627.98	59.02

Account Number	Account Title	2025-25 Period Actual	2025-25 Current year Actual	Current year Budget	Variance Current year	% of Budget
	Net Total CEMETERY FUND:	18,401.31-	43,221.92	115,631.00-	158,852.92-	37.38-
	Net Grand Totals:	18,401.31-	43,221.92	115,631.00-	158,852.92-	37.38-

Account Number	Account Title	2025-25 Period Actual	2025-25 Current year Actual	Current year Budget	Variance Current year	% of Budget
CEMETERY PERPETUAL CARE						
CEMETERY PERPETUAL CARE						
CEMETERY PERPETUAL CARE						
49-00-00-46100	PERPETUAL CARE CONTRIBUTIONS	.00	18,040.00-	8,000.00-	10,040.00	225.50
49-00-00-48110	INVESTMENT INCOME	.00	10,454.19-	18,000.00-	7,545.81-	58.08
49-00-00-48140	PORTFOLIO GAINS/LOSSES	.00	59,956.40-	10,000.00-	49,956.40	599.56
Total CEMETERY PERPETUAL CARE:		.00	88,450.59-	36,000.00-	52,450.59	245.70
CEMETERY PERPETUAL CARE						
49-00-00-59400	TRANSFER TO CEMETERY FUND	.00	11,665.91	13,000.00	1,334.09	89.74
Total CEMETERY PERPETUAL CARE:		.00	11,665.91	13,000.00	1,334.09	89.74
Total CEMETERY PERPETUAL CARE:		.00	76,784.68-	23,000.00-	53,784.68	333.85
CEMETERY PERPETUAL CARE Revenue Total:		.00	88,450.59-	36,000.00-	52,450.59	245.70
CEMETERY PERPETUAL CARE Expenditure Total:		.00	11,665.91	13,000.00	1,334.09	89.74
Total CEMETERY PERPETUAL CARE:		.00	76,784.68-	23,000.00-	53,784.68	333.85
Grand Totals:		.00	76,784.68-	23,000.00-	53,784.68	333.85

CITY OF LAKE GENEVA
BALANCE SHEET
AUGUST 31, 2025

FUND 49 - CEMETERY PERPETUAL CARE

<u>ASSETS</u>			
49-00-00-10600	INVESTMENTS-EDWARD JONES	897,267.80	
49-00-00-11111	FUND CASH	20,444.99	
49-00-00-12700	LAND	.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
	TOTAL ASSETS		919,725.31
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
49-00-00-24200	DUE TO INVESTMENT ACCT	7,690.00	
	TOTAL LIABILITIES		7,690.00
<u>FUND EQUITY</u>			
49-00-00-34800	RESTRICTED FUND BALANCE	835,250.63	
	REVENUES OVER EXPENDITURES - YTD	76,784.68	
	TOTAL FUND EQUITY		912,035.31
	TOTAL LIABILITIES & EQUITY		919,725.31

Chapter 2. Administration

ARTICLE V. BOARDS AND COMMISSIONS

DIVISION 5. CEMETERY BOARD

Sec. 2-308. Cemetery rules, regulations and fee schedules.

- (a) Cemetery Board's procedural rules. The Cemetery Board shall adopt its own procedural rules for the operation of its meetings and for other purposes, as needed.
- (b) Establishment and review. The Cemetery Board shall establish and at least annually review rules and regulations for the cemetery, as well as a fee schedule for all cemetery-related fees, easement prices, and the like. A copy of such rules and regulations and fee schedule shall be kept and made available to the public at the Clerk's and the Comptroller's office. The Cemetery Board shall report in writing to the Clerk and Comptroller any proposed change, repeal or amendment to the rules and regulations and fee schedule as the Cemetery Board has deemed appropriate by affirmative vote. The Clerk shall then place such proposals on the consent agenda for action or approval at the Common Council's next regularly scheduled meeting. Any member of the Common Council may choose to take a proposal off the consent agenda according to the Common Council's normal procedural requirements, as that member deems appropriate.