

Lake Geneva Cemetery Board
Wednesday, January 17, 2024 – 4:30pm
Lake Geneva City Hall - Upstairs Conference Room
626 Geneva Street, Lake Geneva, WI 53147

President-Mary Sibbing
Vice President-Terry Krohn
Secretary-Ruth Monico
Patrick Quinn
Council Liaison-Mary Jo Fesenmaier

Agenda

1. Meeting called to order
2. Roll Call
3. Comments from the public as allowed by Wis. Stats. 19.84(2), limited to items on this agenda - Comments will be limited to 5 minutes
4. Approve Cemetery Board meeting minutes from the Wednesday, November 15, 2023, meeting
5. Review/discussion/recommendation on continued updated ***draft*** of Oak Hill and Pioneer Cemetery Rules/Regulations #11 RE: responsibility of damage/repairs of headstone. City Attorney Draper's gave his opinion. Sibbing followed up on the boards decision to get another opinion and received a response from Damian Lenshek, President of WAC. His response, in part, reads:
So as a practice, repairing damage might be the best (=fastest, fairest, and least costly!), writing it into the policy might not be the best option.
WAC is not offering legal advice, and for that, your own attorney is your best source. So you were right to consult the city attorney, and I think best practice would be to listen to him.
6. Review/discussion/recommendation on concept of notifying family/owner of damaged headstone and maintaining documentation
7. Review/discussion/recommendation on WAC 4th quarter newsletter
8. Review/discussion/recommendation on paying dues to join WAC for 2024. There is \$200 budgeted in account #48 - 53200
9. Review/discussion regarding inviting the new Park Superintendent to a Cemetery Board meeting for a meet and greet to understand the role and responsibilities of this position as it relates to the cemeteries.
10. Review/discussion/recommendation on December 2023 financial reports
11. Review/discussion/recommendation on Tom Earle's DPW monthly report to include Columbarium niches repairs and Pontem GIS mapping glitch
12. Future agenda items:
 - Invite future Park Superintendent to Cemetery Board meeting.
 - Ideas for future planning of newly acquired land at Oak Hill Cemetery.
 - Review future costs of grave plots and fees.
 - Review comptroller financial reports every 2 months (March 2024 is next review)

- Monitor annual membership to WAC in December. Required to submit dues in January or February of each year.
- State Statute 157.115 (2) ***Abandonment of Cemetery Lots*** regarding lots not interred for over 50 years: possibility to sell these lots. Set this aside for discussion with the newly budgeted Park Superintendent position for review and recommendation.
- Determine who will attend the 2024 annual conference of the Wi Alliance of Cemeteries
- Complete the updated/revised Cemetery Rules/Regulations for recommendation to FLR/City Council as an Ordinance for code enforcement once completed.

13. Set next meeting date/time

14. Adjournment

CEMETERY BOARD MINUTES

Wednesday, November 15, 2023, 4:30 pm
Conference Room A, Lake Geneva City Hall

Meeting was called to order by President Mary Sibbing at 4:28 p.m.

Roll call:

Present: Mary Sibbing, Terry Krohn, Ruth Monico, Alderwoman Fesenmaier, Patrick Quinn

Comments from the public. None

Motion made by Patrick Quinn and seconded by Ruth Monico to approve Cemetery Board meeting minutes from Wednesday, October 18, 2023, Motion passed 5-0.

Discussion/recommendation to delete #23 on Rules/Regulations draft.

Motion made by Mary Sibbing and seconded by Patrick Quinn to keep #23 on Rules and Regulations draft, following discussion. Motion passed 5-0.

Review/discussion regarding continued updated draft of Oak Hill and Pioneer Cemetery Rules/Regulations #11 to reflect responsibility of damage and repairs, notification family/owner of any damage to headstones including not responsible for vandalism, etc. Mary Sibbing contacted City Attorney Draper for clarification on this item. President Sibbing informed the Cemetery Committee of his response and clarification. A motion was made by Alderperson Fesenmeier and seconded by Patrick Quinn to contact WAC to weigh in on our City Attorneys opinion with other municipalities. Motion passed 4-1. Mary Sibbing will follow up.

Review/discussion on protocol regarding #11 of rules and regulations; notification and documentation to family/owner of damaged headstone. This is on hold until the next meeting.

Review/discussion on budget items that were submitted for the 2024 City budget. Mary Sibbing contacted Tom Earle, DPW, regarding head stone repairs and line items in the budget from which they are paid and clarified and updated the board members. These repair expenditures are in the Cemetery Fund # 54200.

Discussion on WAC 3rd quarter newsletter reference to Funeral Aid. Mary Sibbing clarified the response from WAC, Tina Lefebre. This fund is specific to assisting funeral aid to indigent and those on Medicaid.

Discussion of the questionnaire pertaining to the new Park Superintendent position. As this is a new position, created to be a conduit to the 3 Parks and Cemetery committees, Tom Earle is looking for thoughts and ideas from these Committees. The Cemetery Committee completed the questionnaire and Mary will forward it to the DPW.

Reviewed Tom Earle's DPW monthly report. Maintenance issues on Niches are being worked out with the DPW and Mary Sibbing will request a follow up in the January DPW report.

Correction of the spelling of interment on City budget was completed by Laura, City Comptroller.

Future agenda items:

Invite future Park Superintendent to the Cemetery Board meeting.

Ideas for future planning of newly acquired land at Oak Hill Cemetery.

Review future costs of grade plots and fees. Review comptroller financial reports every 2 months, January 2024 is next review.

State Statute 157.115 (2) ***Abandonment of Cemetery Lots*** regarding lots not interred for over 50 years to sell these lots. This will be set aside for discussion with the newly budgeted Park Superintendent position for review and recommendation.

Annual WAC dues for budgeting thee boards annual joining

Determine who will attend the 2024 annual conference of the WI Alliance of Cemeteries.

Christmas Party/dinner. December 5, 2023, 5:30 pm. Tuscan Tavern and Grill, Lake Geneva.

Next meeting: January 17, 2024, 4:30 pm

Meeting Room A, Lake Geneva City Hall.

Motion made to adjourn at 5:41 pm by Patrick Quinn and seconded by Mary Sibbing.

Motion passed 5-0 to adjourn.

Respectfully submitted,

Ruth Monico,

Secretary



City of Lake Geneva

Department of Public Works

1065 Carey St.
Lake Geneva, WI 53147
262.248.6644

To: Department of Public Works
From: Tom Earle, Director Public Works & Clint Meloncon, Sexton, Lake Geneva Cemeteries
RE: December 2023 Report

CEMETERY UPDATE

OAK HILL CEMETERY INTERMENTS

Monthly Oak Hill Cemetery Update - Interments	
Date	Type
12/1/2023	FULL
12/18/2023	FULL
12/20/2023	FULL

Total number of burials in 2023 was 47.

COLUMBARIUM UPDATE

Until further notice columbarium niche sales will be suspended. The Sexton is working on maintenance issues with a stone company to see if we can somehow remedy the issues.

NEW PONTEM COLUMBARIUM UPDATE

The City of Lake Geneva's IT Representative from DeKind has been working with another technician at Pontem to try to install a new columbarium database to our current software. There have been a couple instances due to bandwidth and security where the update has not worked. Both DeKind and Pontem have found a solution and plan to work on installing the new database next week.

The new automatic gate at Oak Hill is fully functional.

DPW is in the process of soliciting proposals for the installation of a furnace in the Oak Hill shop.

CITY OF LAKE GENEVA

BALANCE SHEET

DECEMBER 31, 2023

FUND 48 - CEMETERY FUNDASSETS

48-00-00-11111	FUND CASH	200,696.15	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
	TOTAL ASSETS		368,696.15

LIABILITIES AND EQUITYLIABILITIES

48-00-00-21700	ACCRUED WAGES PAYABLE	6,741.58	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
	TOTAL LIABILITIES		174,741.58

FUND EQUITY

48-00-00-34800	ASSIGNED FUND BALANCE	236,796.63	
	REVENUES OVER EXPENDITURES - YTD	(42,842.06)	
	TOTAL FUND EQUITY		193,954.57
	TOTAL LIABILITIES & EQUITY		368,696.15

Account Number	Account Title	2023-23 Period Actual	2023-23 Prior year Actual	Current year Budget	Variance Current year	% of Budget
CEMETERY OPERATIONS						
CEMETERY OPERATIONS						
CEMETERY OPERATIONS						
48-00-00-41110	PROPERTY TAX LEVY	.00	168,000.00	168,000.00	.00	100.00
Total CEMETERY OPERATIONS:		.00	168,000.00	168,000.00	.00	100.00
CEMETERY OPERATIONS						
48-00-00-46100	MISC REVENUE	.00	3,235.00	3,500.00	265.00	92.43
Total CEMETERY OPERATIONS:		.00	3,235.00	3,500.00	265.00	92.43
CEMETERY OPERATIONS						
48-00-00-46540	SALE OF GRAVES/NICHES	325.00	19,775.00	23,000.00	3,225.00	85.98
Total CEMETERY OPERATIONS:		325.00	19,775.00	23,000.00	3,225.00	85.98
CEMETERY OPERATIONS						
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	.00	550.00	700.00	150.00	78.57
Total CEMETERY OPERATIONS:		.00	550.00	700.00	150.00	78.57
BURIAL INTERMENTS						
48-00-00-46560	BURIAL INTERMENTS	2,175.00	25,550.00	26,000.00	450.00	98.27
Total BURIAL INTERMENTS:		2,175.00	25,550.00	26,000.00	450.00	98.27
CEMETERY OPERATIONS						
48-00-00-48110	INVESTMENT INCOME	888.11	12,038.00	1,600.00	10,438.00-	752.38
Total CEMETERY OPERATIONS:		888.11	12,038.00	1,600.00	10,438.00-	752.38
CEMETERY OPERATIONS						
48-00-00-49100	APPL OF PRIOR YEARS APPROP	.00	.00	41,000.00	41,000.00	.00
Total CEMETERY OPERATIONS:		.00	.00	41,000.00	41,000.00	.00
CEMETERY OPERATIONS						
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	2,374.55	7,012.47	13,000.00	5,987.53	53.94
Total CEMETERY OPERATIONS:		2,374.55	7,012.47	13,000.00	5,987.53	53.94
CEMETERY OPERATIONS						
48-00-00-51200	CEM WAGES	13,855.32	126,857.02	119,361.00	7,496.02-	106.28
48-00-00-51250	CEM OVERTIME	307.20	1,515.59	3,725.00	2,209.41	40.69
48-00-00-51260	CEM SEASONAL LABOR	1,581.64	15,197.81	18,000.00	2,802.19	84.43
48-00-00-51270	CEM ADMIN ASSISTANT	2,977.13	26,430.08	25,930.00	500.08-	101.93
48-00-00-51340	CEM LIFE INSURANCE EXP	42.09	440.58	350.00	90.58-	125.88
48-00-00-51345	CEM HEALTH INSURANCE	3,547.26	35,557.05	12,187.00	23,370.05-	291.76
48-00-00-51350	CEM DENTAL INSURANCE	182.30	1,771.35	420.00	1,351.35-	421.75
48-00-00-51355	CEM VISION INSURANCE	14.46	106.58	35.00	71.58-	304.51
48-00-00-51360	CEM RETIREMENT EXPENSE	1,171.09	10,613.81	9,945.00	668.81-	106.73
48-00-00-51370	CEM DISABILITY EXP	35.31	423.72	430.00	6.28	98.54

Account Number	Account Title	2023-23 Period Actual	2023-23 Prior year Actual	Current year Budget	Variance Current year	% of Budget
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,200.00	1,200.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	1,400.64	12,821.65	12,650.00	171.65-	101.36
48-00-00-52210	CEM TELEPHONE EXP	47.18	1,014.69	1,350.00	335.31	75.16
48-00-00-52220	CEM ELECTRICITY EXP	170.17	1,818.35	2,000.00	181.65	90.92
48-00-00-52240	CEM GAS HEAT EXP	95.60	986.64	1,200.00	213.36	82.22
48-00-00-52260	CEM WATER/SEWER EXP	270.00	3,604.43	3,500.00	104.43-	102.98
48-00-00-52400	CEM BUILDING REPAIRS	.00	.00	3,000.00	3,000.00	.00
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	.00	1,174.47	3,300.00	2,125.53	35.59
48-00-00-53100	CEM OFFICE SUPPLIES	.00	.00	117.00	117.00	.00
48-00-00-53120	CEM POSTAGE EXP	.00	10.00	.00	10.00-	.00
48-00-00-53130	CEM WORKERS COMP INS	.00	4,430.34	4,000.00	430.34-	110.76
48-00-00-53140	CEM LIABILITY/PROPERTY INS	.00	1,745.67	2,350.00	604.33	74.28
48-00-00-53200	CEM MEMBERSHIP DUES	.00	168.00	200.00	32.00	84.00
48-00-00-53320	CEM CONFERENCE	.00	794.37	1,000.00	205.63	79.44
48-00-00-53400	CEM OPERATING SUPPLIES	378.64	1,724.45	1,900.00	175.55	90.76
48-00-00-53410	CEM FUEL EXPENSE	426.38	7,239.01	6,000.00	1,239.01-	120.65
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	28.47	500.00	471.53	5.69
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	.00	519.15	3,000.00	2,480.85	17.31
48-00-00-53600	CEM MAINT SERVICE EXP	.00	639.00	1,800.00	1,161.00	35.50
48-00-00-53620	CEM GROUNDS/LANDSCAPING	.00	3,022.98	5,000.00	1,977.02	60.46
48-00-00-53990	CEM MISC EXP	.00	267.98	350.00	82.02	76.57
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	10,912.30	15,000.00	4,087.70	72.75
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	2,100.00	2,000.00	100.00-	105.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	3,750.00	15,000.00	11,250.00	25.00
Total CEMETERY OPERATIONS:		26,502.41	278,885.54	276,800.00	2,085.54-	100.75
Total CEMETERY OPERATIONS:		20,739.75	42,725.07	.00	42,725.07-	.00
Total CEMETERY OPERATIONS:		20,739.75-	42,725.07-	.00	42,725.07	.00
Grand Totals:		20,739.75-	42,725.07-	.00	42,725.07	.00

CITY OF LAKE GENEVA

BALANCE SHEET

DECEMBER 31, 2023

FUND 49 - CEMETERY PERPETUAL CAREASSETS

49-00-00-10600	INVESTMENTS-EDWARD JONES	737,667.89	
49-00-00-11111	FUND CASH	15,029.99	
49-00-00-12700	LAND	90,393.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
	TOTAL ASSETS		845,103.40

LIABILITIES AND EQUITYLIABILITIES

49-00-00-24200	DUE TO INVESTMENT ACCT	2,275.00	
	TOTAL LIABILITIES		2,275.00

FUND EQUITY

49-00-00-34800	RESTRICTED FUND BALANCE	745,982.25	
	REVENUES OVER EXPENDITURES - YTD	96,846.15	
	TOTAL FUND EQUITY		842,828.40
	TOTAL LIABILITIES & EQUITY		845,103.40

Account Number	Account Title	2023-23 Period Actual	2023-23 Prior 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	21,400.00-	8,000.00-	13,400.00	267.50
Total CEMETERY PERPETUAL CARE:		.00	21,400.00	8,000.00	13,400.00-	267.50
CEMETERY PERPETUAL CARE						
49-00-00-48110	INVESTMENT INCOME	5,088.09-	33,880.26-	14,000.00-	19,880.26	242.00
Total CEMETERY PERPETUAL CARE:		5,088.09	33,880.26	14,000.00	19,880.26-	242.00
CEMETERY PERPETUAL CARE						
49-00-00-48140	PORTFOLIO GAINS/LOSSES	30,211.58-	62,206.04-	10,000.00-	52,206.04	622.06
Total CEMETERY PERPETUAL CARE:		30,211.58	62,206.04	10,000.00	52,206.04-	622.06
Total CEMETERY PERPETUAL CARE:		35,299.67	117,486.30	32,000.00	85,486.30-	367.14
Total CEMETERY PERPETUAL CARE:		35,299.67	117,486.30	32,000.00	85,486.30-	367.14
Grand Totals:		35,299.67	117,486.30	32,000.00	85,486.30-	367.14