



CITY OF LAKE GENEVA

626 Geneva Street, Lake Geneva, WI 53147- (262) 248-3673-www.cityoflakegeneva.gov

Lake Geneva Cemetery Board Agenda

Wednesday August 21, 2024 4:00pm

Lake Geneva City Hall – Upstairs Rm 2C

626 Geneva Street, Lake Geneva WI 53147

President Cathy Stoodley, Vice President Terry Krohn, Secretary Ruth Monico, Patrick Quinn, Alderwoman Linda Frame Council Liaison, Samantha Ingo Park Superintendent and Staff Liaison

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 minutes from June 19,2024
5. Discussion/ recommendation regarding monthly Comptroller Financial Report
6. Update/discussion regarding Neal Aspinall logo for rules/regulations and/or cemetery
8. Discussion/recommendation on Park Superintendents Monthly Report
9. Discussion/recommendation on adding Pioneer Cemetery to Pontem; view link on website
10. Discussion/recommendation regarding attendance at the September 2024 annual conference of the WI Alliance of Cemeteries
12. Discussion/recommendation regarding updated cemetery pricing
- 13. Future Agenda Items:**
 - Ideas for future planning of newly acquired land at Oak Hill Cemetery
 - Review with vendors architectural design of proposed Columbarium
 - Annual and as needed review and update future costs of grave plots and fees
 - Annual review of cemetery rules and regulations
 - Monitor annual membership to WAC(December). Submit dues in February of each year. Add quarterly newsletter to agenda/packet upon receipt
 - Review budget recommendations for next year (July)
 - Possibility of increasing Board members from 5 to 7. (passed Feb 15,2023 meeting)
14. Adjournment

This is a meeting of the City of Lake Geneva Cemetery Board. No City Council action will be taken; however, a quorum of the Council may be present.

CEMETERY BOARD MINUTES

Wednesday, June 19, 2024, 4:30 pm
Conference Room A, Lake Geneva City Hall

Meeting was called to order by President Cathy Stoodley at 4:33 pm.

Roll call:

Present: Terry Krohn, Ruth Monico, Patrick Quinn, President Cathy Stoodley, Alderwoman Linda Frame, and Samantha Ingo, Park Superintendent Liaison

Comments from the public. None

Motion made by Linda Frame and seconded by Ruth Monico to approve Cemetery Board meeting minutes from May 15, 2024. Motion passed 5-0.

Discussion/recommendation regarding permanently changing meeting time from 4:30 to 4:00 pm on regularly scheduled days (3rd Wednesday of the month). Motion made by Patrick Quinn and seconded by Alderwoman Frame to change meeting time to 4:00 pm. Motion passed 5-0.

Discussion regarding monthly Comptroller Financial reports. Samantha will look into the financial statements and report back at the next meeting.

Update/discussion regarding Neal Aspinall logo for rules/regulations and/or cemetery. There is a logo for the Dept of Public Works and Cemetery trucks designed by Neil Aspinall. Discussion on the possibility of using the same logo for the rule/regulations of the cemeteries. Alderwoman Frame made a motion to pursue the possibility of using the same logo for the rules/regulations of the cemeteries. President Stoodley seconded the motion, Passed 5-0.

Discussion on Park Superintendent's monthly reports. Samantha Ingo will provide information on burials at the next meeting.

Discussion/follow up regarding DPW request on moving the purchase of new Columbarium from 2027 to the year 2024. Per Samantha Ingo, Park Superintendent, this item will remain in the 2027 budget.

Discussion/recommendation on adding Pioneer Cemetery to the Pontom system. Recommendation to submit as line item in budget for next year. Further discussion regarding additional ideas using the Pontom system more efficiently and reaching out to other cemeteries for their suggestions.

Continued discussion regarding which board members will be attending the September annual conference of the WI Alliance of Cemeteries.

Discussion/recommendation on updated cemetery pricing. Cathay will contact other cemeteries for their pricing of burials. Discussion will continue at a future meeting.

Future agenda items:

Annual and as needed review and update future costs of grave plots and fees.

Ideas for future planning of newly required land at OakHill Cemetery.

Review with the vendor's architectural design of the proposed Columbarium.

Annual review of cemetery rules and regulations.

Monitor annual membership to WAC (December). Submit dues in February of each year. Add Quarterly Newsletter to agenda/packet upon receipt.

Review budget recommendations for next year (July).

Possibility of increasing Board members from 5 to 7 for Board diversity (passed February 15, 2023 meeting.)

Next meeting: Wednesday, July 17, 2024, 4:30 pm

Motion made to adjourn at 5:15 pm by Patrick Quinn and Linda Frame seconded the motion. Passed 5-0.

Respectfully submitted,
Ruth Monico
Secretary

CITY OF LAKE GENEVA

BALANCE SHEET

JULY 31, 2024

FUND 49 - CEMETERY PERPETUAL CAREASSETS

49-00-00-10600	INVESTMENTS-EDWARD JONES	795,837.53	
49-00-00-11111	FUND CASH	21,750.52	
49-00-00-12700	LAND	.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
	TOTAL ASSETS		819,600.57

LIABILITIES AND EQUITYLIABILITIES

49-00-00-24200	DUE TO INVESTMENT ACCT	325.00	
	TOTAL LIABILITIES		325.00

FUND EQUITY

49-00-00-34800	RESTRICTED FUND BALANCE	752,435.40	
	REVENUES OVER EXPENDITURES - YTD	66,840.17	
	TOTAL FUND EQUITY		819,275.57
	TOTAL LIABILITIES & EQUITY		819,600.57

Account Number	Account Title	2024-24 Period Actual	2024-24 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	3,100.00-	7,000.00-	8,000.00-	1,000.00-	87.50
49-00-00-48110	INVESTMENT INCOME	2,782.72-	18,531.46-	18,000.00-	531.46	102.95
49-00-00-48140	PORTFOLIO GAINS/LOSSES	11,536.22-	53,910.35-	10,000.00-	43,910.35	539.10
Total CEMETERY PERPETUAL CARE:		17,418.94-	79,441.81-	36,000.00-	43,441.81	220.67
CEMETERY PERPETUAL CARE						
49-00-00-59400	TRANSFER TO CEMETERY FUND	1,147.59	12,601.64	13,000.00	398.36	96.94
Total CEMETERY PERPETUAL CARE:		1,147.59	12,601.64	13,000.00	398.36	96.94
Total CEMETERY PERPETUAL CARE:		16,271.35-	66,840.17-	23,000.00-	43,840.17	290.61
CEMETERY PERPETUAL CARE Revenue Total:		17,418.94-	79,441.81-	36,000.00-	43,441.81	220.67
CEMETERY PERPETUAL CARE Expenditure Total:		1,147.59	12,601.64	13,000.00	398.36	96.94
Total CEMETERY PERPETUAL CARE:		16,271.35-	66,840.17-	23,000.00-	43,840.17	290.61
Grand Totals:		16,271.35-	66,840.17-	23,000.00-	43,840.17	290.61

Account Number	Account Title	2024-24 Period Actual	2024-24 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	.00	.00	3,500.00	3,500.00	.00
48-00-00-46540	SALE OF GRAVES/NICHES	325.00	5,287.50	20,000.00	14,712.50	26.44
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	200.00	550.00	700.00	150.00	78.57
48-00-00-46560	BURIAL INTERMENTS	1,125.00	17,250.00	26,000.00	8,750.00	66.35
48-00-00-48110	INVESTMENT INCOME	964.38	6,827.52	8,500.00	1,672.48	80.32
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	.00	3,958.97	13,000.00	9,041.03	30.45
Total CEMETERY FUND:		2,614.38	201,873.99	239,700.00	37,826.01	84.22
CEMETERY FUND						
48-00-00-51200	CEM WAGES	9,720.00	79,219.23	126,596.00	47,376.77	62.58
48-00-00-51250	CEM OVERTIME	98.72	2,139.72	2,960.00	820.28	72.29
48-00-00-51260	CEM SEASONAL LABOR	1,918.40	8,285.61	20,888.00	12,602.39	39.67
48-00-00-51270	CEM ADMIN ASSISTANT	2,114.40	16,753.27	28,314.00	11,560.73	59.17
48-00-00-51340	CEM LIFE INSURANCE EXP	43.98	331.23	501.00	169.77	66.11
48-00-00-51345	CEM HEALTH INSURANCE	4,410.57	33,955.10	44,324.00	10,368.90	76.61
48-00-00-51350	CEM DENTAL INSURANCE	222.89	1,665.19	2,177.00	511.81	76.49
48-00-00-51355	CEM VISION INSURANCE	11.25	86.70	122.00	35.30	71.07
48-00-00-51360	CEM RETIREMENT EXPENSE	823.38	6,866.32	11,856.00	4,989.68	57.91
48-00-00-51370	CEM DISABILITY EXP	37.72	283.42	501.00	217.58	56.57
48-00-00-51380	CEM UNIFORM ALLOWANCE	.00	1,400.00	1,400.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	1,030.17	8,030.88	13,675.00	5,644.12	58.73
48-00-00-52210	CEM TELEPHONE EXP	61.16	445.92	1,350.00	904.08	33.03
48-00-00-52220	CEM ELECTRICITY EXP	98.42	1,262.58	2,200.00	937.42	57.39
48-00-00-52240	CEM GAS HEAT EXP	14.32	1,653.94	2,400.00	746.06	68.91
48-00-00-52260	CEM WATER/SEWER EXP	315.69	1,981.38	3,500.00	1,518.62	56.61
48-00-00-52400	CEM BUILDING REPAIRS	.00	131.25	15,000.00	14,868.75	.88
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	.00	.00	3,300.00	3,300.00	.00
48-00-00-53100	CEM OFFICE SUPPLIES	.00	.00	100.00	100.00	.00
48-00-00-53130	CEM WORKERS COMP INS	.00	2,953.56	4,000.00	1,046.44	73.84
48-00-00-53140	CEM LIABILITY/PROPERTY INS	.00	1,163.78	2,350.00	1,186.22	49.52
48-00-00-53200	CEM MEMBERSHIP DUES	.00	141.00	200.00	59.00	70.50
48-00-00-53320	CEM CONFERENCE	.00	1,268.00	2,750.00	1,482.00	46.11
48-00-00-53400	CEM OPERATING SUPPLIES	40.34	1,368.52	1,900.00	531.48	72.03
48-00-00-53410	CEM FUEL EXPENSE	20.03	955.64	6,500.00	5,544.36	14.70
48-00-00-53500	CEM BLDG MAINT SUPPLIES	.00	32.97	650.00	617.03	5.07
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	.00	851.66	3,750.00	2,898.34	22.71
48-00-00-53600	CEM MAINT SERVICE EXP	.00	478.00	1,800.00	1,322.00	26.56
48-00-00-53620	CEM GROUNDS/LANDSCAPING	.00	1,560.78	5,000.00	3,439.22	31.22
48-00-00-53990	CEM MISC EXP	.00	.00	1,750.00	1,750.00	.00
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	.00	15,000.00	15,000.00	.00
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	.00	2,000.00	2,000.00	.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	.00	3,750.00	6,000.00	2,250.00	62.50
Total CEMETERY FUND:		20,981.44	179,015.65	334,814.00	155,798.35	53.47
Total CEMETERY FUND:		23,595.82	380,889.64	574,514.00	193,624.36	66.30
CEMETERY FUND Revenue Total:		2,614.38	201,873.99	239,700.00	37,826.01	84.22
CEMETERY FUND Expenditure Total:		20,981.44	179,015.65	334,814.00	155,798.35	53.47

		2024-24	2024-24		Variance	% of
Account Number	Account Title	Period Actual	Current year Actual	Current year Budget	Current year	Budget
	Net Total CEMETERY FUND:	18,367.06-	22,858.34	95,114.00-	117,972.34-	24.03-
	Net Grand Totals:	18,367.06-	22,858.34	95,114.00-	117,972.34-	24.03-

CITY OF LAKE GENEVA
BALANCE SHEET
JULY 31, 2024

FUND 48 - CEMETERY FUND

ASSETS

48-00-00-11111	FUND CASH	232,977.76	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
	TOTAL ASSETS		400,977.76

LIABILITIES AND EQUITY

LIABILITIES

48-00-00-21100	ACCOUNTS PAYABLE	155.14	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
	TOTAL LIABILITIES		168,155.14

FUND EQUITY

48-00-00-34800	ASSIGNED FUND BALANCE	199,830.91	
	REVENUES OVER EXPENDITURES - YTD	33,936.06	
	TOTAL FUND EQUITY		233,766.97
	TOTAL LIABILITIES & EQUITY		401,922.11