



CITY OF LAKE GENEVA

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

Lake Geneva Cemetery Board Agenda

Wednesday September 18, 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 August 21,2024
5. Discussion/ recommendation regarding monthly Comptroller Financial Report
6. Update/discussion regarding Neal Aspinall logo for rules/regulations and/or cemetery
7. Discussion/recommendation on Park Superintendents Monthly Report
8. Discussion/recommendation on adding Pioneer Cemetery to Pontem; view link on website
9. Discussion/update regarding attendance at the September 2024 annual conference of the WI Alliance of Cemeteries
10. Discussion/recommendation regarding updated cemetery pricing
11. Future Agenda Items:
 - Ideas for future planning of newly acquired land at Oak Hill Cemetery
 - 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)
12. 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, August 21, 2024, 4:30 pm
Conference Room A, Lake Geneva City Hall

Meeting was called to order by President Cathy Stoodley at 4:05 pm.

Roll call:

Present: Terry Krohn, Ruth Monico, President Cathy Stoodley, Alderwoman Linda Frame.
Samantha Ingo and Patrick Quinn absent,

Comments from the public. None (see comments noted below).

Motion made by Linda Frame and seconded by Terry Krohn to approve Cemetery Board meeting minutes from June 19, 2024. Motion passed 4-0.

Reviewed/discussed monthly Comptroller Financial reports. Cathy to review with Laura Pisarcik.

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. This item is still in discussion with Neal Aspinall and continued.

4:15 pm: resident Joyce Cane entered the cemetery board meeting stating that she had some concerns and was told to present her concerns to the Cemetery Board. Joyce had met with Tom Earle on July 9th, and Samantha Ingo on August 13th with her concerns. After some discussion as to protocol, President Stoodley made an exception to the 'Comments from the Public', as allowed by Wis Stats 19.84(2). Alderwoman Frame made a motion for Joyce Cane to present her concerns; seconded by Terry Krohn. Motion passed 4-0. Joyce's concerns are the deteriorating roads in the Oak Hill Cemetery and presented pictures (especially by Lot 77). The Cemetery Board is aware of the roads in the Oak Hill Cemetery and President Stoodley will be in contact with Tom Earle and Samantha Ingo.

Discussion/Recommendation on Park Superintendent, Samantha Ingo, continued.

Discussion/Recommendation on adding Pioneer Cemetery to Pontom, continued.

Attendees for the annual conference of the WI Alliance of Cemeteries to be held at the Grand Geneva, Lake Geneva, will be held September 3-5, 2024 and will include President Cathy Stoodley, Tom Erle DPW, Samantha Ingo Park Superintendent, and Ruth Monico.

Discussion regarding updated cemetery pricing. President Stoodley will discuss updated cemetery pricing with Tom Earle and Samantha Ingo. President Stoodley has information on several other cemeteries which she will share with Tom Earle and Samantha Ingo.

Future agenda items:

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

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

- Review budget recommendations for next year (July 2025); invite Tom Earle and Samantha Ingo to participate.

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

Next meeting: Wednesday, September 18, 2024, 4:00 pm

Motion made to adjourn at 5:04 pm by Alderwoman Frame and Terry Krohn seconded the motion. Passed 4-0.

Respectfully submitted,
Ruth Monico
Secretary

CITY OF LAKE GENEVA
BALANCE SHEET
AUGUST 31, 2024

FUND 48 - CEMETERY FUND

ASSETS

48-00-00-11111	FUND CASH	217,128.30	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
	TOTAL ASSETS		385,128.30

LIABILITIES AND EQUITY

LIABILITIES

48-00-00-21100	ACCOUNTS PAYABLE	716.00	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
	TOTAL LIABILITIES		168,716.00

FUND EQUITY

48-00-00-34800	ASSIGNED FUND BALANCE	199,830.91	
	REVENUES OVER EXPENDITURES - YTD	16,581.39	
	TOTAL FUND EQUITY		216,412.30
	TOTAL LIABILITIES & EQUITY		385,128.30

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	2,262.50	7,312.50	20,000.00	12,687.50	36.56
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	350.00	950.00	700.00	250.00-	135.71
48-00-00-46560	BURIAL INTERMENTS	2,350.00	17,925.00	26,000.00	8,075.00	68.94
48-00-00-48110	INVESTMENT INCOME	.00	6,827.52	8,500.00	1,672.48	80.32
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	1,157.94	3,958.97	13,000.00	9,041.03	30.45
Total CEMETERY FUND:		6,120.44	204,973.99	239,700.00	34,726.01	85.51
CEMETERY FUND						
48-00-00-51200	CEM WAGES	9,720.00	84,079.23	126,596.00	42,516.77	66.42
48-00-00-51250	CEM OVERTIME	.00	2,139.72	2,960.00	820.28	72.29
48-00-00-51260	CEM SEASONAL LABOR	1,918.40	9,279.69	20,888.00	11,608.31	44.43
48-00-00-51270	CEM ADMIN ASSISTANT	2,114.40	17,810.47	28,314.00	10,503.53	62.90
48-00-00-51340	CEM LIFE INSURANCE EXP	42.83	331.23	501.00	169.77	66.11
48-00-00-51345	CEM HEALTH INSURANCE	4,524.90	33,955.10	44,324.00	10,368.90	76.61
48-00-00-51350	CEM DENTAL INSURANCE	229.39	1,665.19	2,177.00	511.81	76.49
48-00-00-51355	CEM VISION INSURANCE	11.54	86.70	122.00	35.30	71.07
48-00-00-51360	CEM RETIREMENT EXPENSE	816.56	7,274.60	11,856.00	4,581.40	61.36
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	1,034.95	8,557.84	13,675.00	5,117.16	62.58
48-00-00-52210	CEM TELEPHONE EXP	70.42	516.34	1,350.00	833.66	38.25
48-00-00-52220	CEM ELECTRICITY EXP	.00	1,355.01	2,200.00	844.99	61.59
48-00-00-52240	CEM GAS HEAT EXP	15.41	1,669.35	2,400.00	730.65	69.56
48-00-00-52260	CEM WATER/SEWER EXP	270.00	2,251.38	3,500.00	1,248.62	64.33
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	446.00	446.00	3,300.00	2,854.00	13.52
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	1,268.00	1,268.00	2,750.00	1,482.00	46.11
48-00-00-53400	CEM OPERATING SUPPLIES	.00	1,368.52	1,900.00	531.48	72.03
48-00-00-53410	CEM FUEL EXPENSE	678.60	1,634.24	6,500.00	4,865.76	25.14
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	199.99	851.66	3,750.00	2,898.34	22.71
48-00-00-53600	CEM MAINT SERVICE EXP	76.00	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:		23,475.11	188,435.03	334,814.00	146,378.97	56.28
Total CEMETERY FUND:		29,595.55	393,409.02	574,514.00	181,104.98	68.48
CEMETERY FUND Revenue Total:		6,120.44	204,973.99	239,700.00	34,726.01	85.51
CEMETERY FUND Expenditure Total:		23,475.11	188,435.03	334,814.00	146,378.97	56.28

Account Number	Account Title	2024-24	2024-24	Current year Budget	Variance	% of
		Period Actual	Current year Actual		Current year	Budget
	Net Total CEMETERY FUND:	17,354.67-	16,538.96	95,114.00-	111,652.96-	17.39-
	Net Grand Totals:	17,354.67-	16,538.96	95,114.00-	111,652.96-	17.39-

CITY OF LAKE GENEVA**BALANCE SHEET****AUGUST 31, 2024****FUND 49 - CEMETERY PERPETUAL CARE**ASSETS

49-00-00-10600	INVESTMENTS-EDWARD JONES	819,536.86	
49-00-00-11111	FUND CASH	24,013.02	
49-00-00-12700	LAND	.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
	TOTAL ASSETS		845,562.40

LIABILITIES AND EQUITYLIABILITIES

49-00-00-24200	DUE TO INVESTMENT ACCT	2,587.50	
	TOTAL LIABILITIES		2,587.50

FUND EQUITY

49-00-00-34800	RESTRICTED FUND BALANCE	752,435.40	
	REVENUES OVER EXPENDITURES - YTD	90,539.50	
	TOTAL FUND EQUITY		842,974.90
	TOTAL LIABILITIES & EQUITY		845,562.40

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	.00	7,000.00-	8,000.00-	1,000.00-	87.50
49-00-00-48110	INVESTMENT INCOME	1,157.94-	19,689.40-	18,000.00-	1,689.40	109.39
49-00-00-48140	PORTFOLIO GAINS/LOSSES	23,699.33-	77,609.68-	10,000.00-	67,609.68	776.10
Total CEMETERY PERPETUAL CARE:		24,857.27-	104,299.08-	36,000.00-	68,299.08	289.72
CEMETERY PERPETUAL CARE						
49-00-00-59400	TRANSFER TO CEMETERY FUND	1,157.94	13,759.58	13,000.00	759.58-	105.84
Total CEMETERY PERPETUAL CARE:		1,157.94	13,759.58	13,000.00	759.58-	105.84
Total CEMETERY PERPETUAL CARE:		23,699.33-	90,539.50-	23,000.00-	67,539.50	393.65
CEMETERY PERPETUAL CARE Revenue Total:		24,857.27-	104,299.08-	36,000.00-	68,299.08	289.72
CEMETERY PERPETUAL CARE Expenditure Total:		1,157.94	13,759.58	13,000.00	759.58-	105.84
Total CEMETERY PERPETUAL CARE:		23,699.33-	90,539.50-	23,000.00-	67,539.50	393.65
Grand Totals:		23,699.33-	90,539.50-	23,000.00-	67,539.50	393.65