

Cemetery Board Minutes

Wednesday December 18, 2024 4PM

Conference Room A, Lake Geneva City Hall

626 Geneva St Lake Geneva WI 53147

Meeting was called to order by President Cathy Stoodley at 4:00 pm

Roll Call:

Present: Terry Krohn, Ruth Monaco, President Cathy Stoodley, Alderwoman Linda Frame

Comments from the Public: None

Motion made by Ruth Monico and seconded by Terry Krohn to approve meeting minutes from September 18, 2024. Motion passed 4-0

Committee member Patrick Quinn arrived at 4:10 pm.

Motion made by President Stoodley to approve monthly Comptroller Financial Report. Seconded by Alderwoman Frame and passed 5-0.

Updated information on computer and internet service: looking to be installed at end of January

Discussion on how Cemetery Board can best assist Parks and Public Works until a new Park Director is hired. Ruth Monico made and motion, seconded by Patrick Quinn, to continue discussing pricing for premium lots and regular lots and working with DPW to create a fee schedule. Motion passed 5-0.

Dues will be submitted in February for annual membership in WAC.

Next meeting: Wednesday January 15, 2025, 4:00pm

Future Agenda Items:

- Create a transfer deed form and establish a fee

- Create a written document that defines procedures for sale and/or transfer of privately owned gravesites

Respectfully submitted,

Ruth Monico

Secretary

CITY OF LAKE GENEVA
BALANCE SHEET
DECEMBER 31, 2024

FUND 48 - CEMETERY FUND

ASSETS

48-00-00-11111	FUND CASH	156,544.57	
48-00-00-12100	TAXES RECEIVABLE	168,000.00	
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	TOTAL ASSETS		324,544.57
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LIABILITIES AND EQUITY

LIABILITIES

48-00-00-21100	ACCOUNTS PAYABLE	1,029.93	
48-00-00-26100	DEFERRED TAX REVENUE	168,000.00	
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	TOTAL LIABILITIES		169,029.93

FUND EQUITY

48-00-00-34800	ASSIGNED FUND BALANCE	199,830.91	
	REVENUES OVER EXPENDITURES - YTD	(44,316.27)	
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	TOTAL FUND EQUITY		155,514.64
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	TOTAL LIABILITIES & EQUITY		324,544.57
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Account Number	Account Title	2024-24 Prior year Actual	2024-24 Prior year Budget	Variance Current year	% of Budget
CEMETERY FUND					
CEMETERY FUND					
CEMETERY FUND					
48-00-00-41110	PROPERTY TAX LEVY	168,000.00	168,000.00	.00	100.00
48-00-00-46100	MISC REVENUE	.00	3,500.00	3,500.00	.00
48-00-00-46540	SALE OF GRAVES/NICHES	13,987.50	20,000.00	6,012.50	69.94
48-00-00-46550	FOUNDATIONS/STAKE-OUTS	1,100.00	700.00	400.00-	157.14
48-00-00-46560	BURIAL INTERMENTS	28,875.00	26,000.00	2,875.00-	111.06
48-00-00-48110	INVESTMENT INCOME	9,827.30	8,500.00	1,327.30-	115.62
48-00-00-49100	APPL OF PRIOR YEARS APPROP	.00	.00	.00	.00
48-00-00-49400	TRANSFER FROM PERPETUAL CARE	21,582.07	13,000.00	8,582.07-	166.02
Total CEMETERY FUND:		243,371.87	239,700.00	3,671.87-	101.53
CEMETERY FUND					
48-00-00-51200	CEM WAGES	128,800.25	126,596.00	2,204.25-	101.74
48-00-00-51250	CEM OVERTIME	3,686.08	2,960.00	726.08-	124.53
48-00-00-51260	CEM SEASONAL LABOR	15,344.45	20,888.00	5,543.55	73.46
48-00-00-51270	CEM ADMIN ASSISTANT	27,508.42	28,314.00	805.58	97.15
48-00-00-51340	CEM LIFE INSURANCE EXP	502.57	501.00	1.57-	100.31
48-00-00-51345	CEM HEALTH INSURANCE	51,940.38	44,324.00	7,616.38-	117.18
48-00-00-51350	CEM DENTAL INSURANCE	2,577.86	2,177.00	400.86-	118.41
48-00-00-51355	CEM VISION INSURANCE	132.57	122.00	10.57-	108.66
48-00-00-51360	CEM RETIREMENT EXPENSE	11,139.46	11,856.00	716.54	93.96
48-00-00-51370	CEM DISABILITY EXP	434.30	501.00	66.70	86.69
48-00-00-51380	CEM UNIFORM ALLOWANCE	1,400.00	1,400.00	.00	100.00
48-00-00-51520	CEM FICA EXPENSE	13,152.83	13,675.00	522.17	96.18
48-00-00-52210	CEM TELEPHONE EXP	834.24	1,350.00	515.76	61.80
48-00-00-52220	CEM ELECTRICITY EXP	1,833.54	2,200.00	366.46	83.34
48-00-00-52240	CEM GAS HEAT EXP	2,846.39	2,400.00	446.39-	118.60
48-00-00-52260	CEM WATER/SEWER EXP	3,107.07	3,500.00	392.93	88.77
48-00-00-52400	CEM BUILDING REPAIRS	131.25	15,000.00	14,868.75	.88
48-00-00-52500	CEM EQUIP MAINT/REPAIRS	1,232.68	3,300.00	2,067.32	37.35
48-00-00-53100	CEM OFFICE SUPPLIES	.00	100.00	100.00	.00
48-00-00-53120	CEM POSTAGE EXP	.00	.00	.00	.00
48-00-00-53130	CEM WORKERS COMP INS	5,907.12	4,000.00	1,907.12-	147.68
48-00-00-53140	CEM LIABILITY/PROPERTY INS	2,327.56	2,350.00	22.44	99.05
48-00-00-53200	CEM MEMBERSHIP DUES	141.00	200.00	59.00	70.50
48-00-00-53320	CEM CONFERENCE	1,268.00	2,750.00	1,482.00	46.11
48-00-00-53400	CEM OPERATING SUPPLIES	1,726.30	1,900.00	173.70	90.86
48-00-00-53410	CEM FUEL EXPENSE	2,965.16	6,500.00	3,534.84	45.62
48-00-00-53500	CEM BLDG MAINT SUPPLIES	79.24	650.00	570.76	12.19
48-00-00-53510	CEM VEHICLE MAINT/REPAIR	880.64	3,750.00	2,869.36	23.48
48-00-00-53600	CEM MAINT SERVICE EXP	478.00	1,800.00	1,322.00	26.56
48-00-00-53620	CEM GROUNDS/LANDSCAPING	1,560.78	5,000.00	3,439.22	31.22
48-00-00-53990	CEM MISC EXP	.00	1,750.00	1,750.00	.00
48-00-00-54200	CEM GRAVES/FOUNDATIONS	.00	15,000.00	15,000.00	.00
48-00-00-54300	CEM COLUMBARIUM EXPENSES	.00	2,000.00	2,000.00	.00
48-00-00-58100	CEM EQUIPMENT OUTLAY	3,750.00	6,000.00	2,250.00	62.50
Total CEMETERY FUND:		287,688.14	334,814.00	47,125.86	85.92
Total CEMETERY FUND:		531,060.01	574,514.00	43,453.99	92.44
CEMETERY FUND Revenue Total:		243,371.87	239,700.00	3,671.87-	101.53

Account Number	Account Title	2024-24 Prior year Actual	2024-24 Prior year Budget	Variance Current year	% of Budget
	CEMETERY FUND Expenditure Total:	287,688.14	334,814.00	47,125.86	85.92
	Net Total CEMETERY FUND:	44,316.27-	95,114.00-	50,797.73-	46.59
	Net Grand Totals:	44,316.27-	95,114.00-	50,797.73-	46.59

CITY OF LAKE GENEVA
BALANCE SHEET
DECEMBER 31, 2024

FUND 49 - CEMETERY PERPETUAL CARE

ASSETS

49-00-00-10600	INVESTMENTS-EDWARD JONES	820,483.12	
49-00-00-11111	FUND CASH	16,754.99	
49-00-00-12700	LAND	.26	
49-00-00-12710	PREPAID REAL ESTATE TAXES	2,012.26	
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	TOTAL ASSETS		839,250.63
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LIABILITIES AND EQUITY

LIABILITIES

49-00-00-24200	DUE TO INVESTMENT ACCT	4,000.00	
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	TOTAL LIABILITIES		4,000.00

FUND EQUITY

49-00-00-34800	RESTRICTED FUND BALANCE	752,435.40	
	REVENUES OVER EXPENDITURES - YTD	82,815.23	
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	TOTAL FUND EQUITY		835,250.63
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	TOTAL LIABILITIES & EQUITY		839,250.63
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Account Number	Account Title	2024-24 Prior year Actual	2024-24 Prior year Budget	Variance Current year	% of Budget
CEMETERY PERPETUAL CARE					
CEMETERY PERPETUAL CARE					
CEMETERY PERPETUAL CARE					
49-00-00-46100	PERPETUAL CARE CONTRIBUTIONS	7,000.00	8,000.00	1,000.00	87.50
49-00-00-48110	INVESTMENT INCOME	20,753.68	18,000.00	2,753.68-	115.30
49-00-00-48140	PORTFOLIO GAINS/LOSSES	78,555.94	10,000.00	68,555.94-	785.56
Total CEMETERY PERPETUAL CARE:		106,309.62	36,000.00	70,309.62-	295.30
CEMETERY PERPETUAL CARE					
49-00-00-58100	LAND PURCHASE	.00	.00	.00	.00
49-00-00-59400	TRANSFER TO CEMETERY FUND	23,494.39	13,000.00	10,494.39-	180.73
Total CEMETERY PERPETUAL CARE:		23,494.39	13,000.00	10,494.39-	180.73
Total CEMETERY PERPETUAL CARE:		129,804.01	49,000.00	80,804.01-	264.91
CEMETERY PERPETUAL CARE Revenue Total:		106,309.62	36,000.00	70,309.62-	295.30
CEMETERY PERPETUAL CARE Expenditure Total:		23,494.39	13,000.00	10,494.39-	180.73
Net Total CEMETERY PERPETUAL CARE:		82,815.23	23,000.00	59,815.23-	360.07
Net Grand Totals:		82,815.23	23,000.00	59,815.23-	360.07