



City of Racine

City Hall
730 Washington Ave.
Racine, WI 53403
www.cityofracine.org

Meeting Minutes - Final Board of Cemetery Commissioners

*Sharon Baldukas
Sandy Weidner
Arthur Petersen
Kristine Reisdorf
Jerry Ruud*

Monday, August 15, 2011

4:30 PM

City Hall Annex, Rm. 130

1. Call To Order

Ald. Sandy Weidner called the meeting to Order at 4:33 PM.

2. Roll Call

Staff Present: Donnie Snow, Steve Bedard, Sherri Ruud

Guest: Dan Elsass, Public Administration Associates, LLC

PRESENT: 4 - Sandy Weidner, Arthur Petersen, Kristine Reisdorf and Jerry Ruud

EXCUSED: 1 - Sharon Baldukas

3. Approval of Minutes for the July 18, 2011 Meeting

A motion was made by Jerry Ruud, seconded by Arthur Petersen, to Approve the Minutes. The motion PASSED by a Voice Vote.

4. Public Comment

No public comment.

5. Reports

A. Cemetery Supervisor Report

i. Burial and Revenue Report

ii. Data Entry (CIMS)

CEMETERY SUPERVISOR REPORT:

Inputting of burial cards in Mound Cemetery is in the "Nel" section.

Continue to use gator bags to water some trees.

Cemeteries are only being mowed in spots where the grass is growing.

Ald. Weidner asked if the Bruce Company is being kept busy with the reduced grass cutting. Steve Bedard advised yes, they are.

BURIAL REVENUE REPORT

There is no burial revenue report this month. Director Snow advised that they are in the process of reworking this report to address some concerns of the Commission. It is anticipated the new report will show total receipts for the month, along with cumulative year to date receipts on the first page, and a breakdown of burials for the month on the second page. There was approximately \$26,000 in revenue last month. Director Snow advised there can be some discrepancies in revenues vs. burials if there are Human Services' burials in a reported month, as payments for Human Services' burials can be delayed.

A motion was made by Kristine Reisdorf, seconded by Arthur Petersen, to Receive and File the Cemetery Supervisor's Report. The motion PASSED by a Voice Vote.

6. Update on Cemetery Projects[10-5650](#)**Subject:** Review Wis. Stats. §157.07**Recommendation of Board of Cemetery Commissioners on October 18, 2010:** That this matter be deferred.**Fiscal Note:** N/A**Recommendation of Board of Cemetery Commissioners on November 15, 2010:** That this matter be deferred.**Fiscal Note:** N/A**Recommendation of Board of Cemetery Commissioners on January 17, 2011:** That this matter be deferred.**Fiscal Note:** N/A**Recommendation of the Board of Cemetery Commissioners on February 21, 2011:** That this matter be deferred.**Fiscal Note:** N/A**Recommendation of the Board of Cemetery Commissioners on March 21, 2011:** That this matter be deferred.**Fiscal Note:** N/A**Recommendatoin of the Board of Cemetery Commissioners on April 18, 2011:** That this matter be deferred.**Fiscal Note:** N/A

Recommendation of the Board of Cemetery Commissioners on May 16, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on June 27, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on July 18, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on August 15, 2011: That this matter be deferred.

Fiscal Note: N/A

A motion was made by Jerry Ruud, seconded by Kristine Reisdorf, to Defer to the next meeting. The motion **PASSED** by a Voice Vote.

[10-5651](#)

Subject: Discuss Fee Increases

Recommendation of the Board of Cemetery Commissioners on October 18, 2010: That this matter be Deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on November 15, 2010: That this matter be Deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on January 17, 2011: That this matter be Deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on February 21, 2011: That this matter be Deferred.

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Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on April 18, 2011: That this matter be Deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on June 27, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on July 18, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on August 15, 2011: That this matter be deferred.

Fiscal Note: N/A

A motion was made by Jerry Ruud, seconded by Kristine Reisdorf, to Defer to the next meeting. The motion PASSED by a Voice Vote.

[11-6438](#)

Subject: [Direct Referral] Review and Discussion of Cemetery Audit by Public Administration Associates, LLC

Recommendation of the Board of Cemetery Commissioners on June 27, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on July 18, 2011: That this matter be deferred.

Fiscal Note: N/A

Recommendation of the Board of Cemetery Commissioners on August 15, 2011: To Receive and File the Cemetery Audit by Public Administration Associates, LLC, pending the change to Page 27.

Fiscal Note: Price of the Audit was \$12,800.00, plus a not to exceed amount of \$1,000.00 for incidental costs. Funds are available in Account 207.000.5610.

Dan Elsass of Public Administrative Associates, LLC appeared and addressed the items discussed at the July 18, 2011 Cemetery Commission meeting, and also had some closing thoughts relative to the Cemetery Audit.

Regarding Page 5 of the Audit under "Facilities" -- It was Sharon Baldukas' understanding that for cremation burials, four to six urns could be placed in a full size crypt, which would make the potential number of cremation burials higher than reported in the audit. Mr. Elsass checked the Racine Cemetery rules, and 3 is the maximum number of urns per crypt.

Regarding Page 8 of the Audit under "Cemetery Professional Service Contracts". While the audit indicated the contract with the Bruce Company was a good one for the City, Sharon Baldukas was concerned with shifts in the contract that should be considered part of the day to day operations of maintaining a cemetery are now considered extra charges. Mr. Elsass indicated he stands by his original assessment that the contract with the Bruce Company is a good one for the City, as the contracted amount has not increased from \$374,000 per year.

Regarding Page 15 of the Audit under "Marketing and Sales". The sale of Burial Sites in 2010 shows \$89,784. Sharon Baldukas feels this is too low considering the 2010 year to date figure of 98 burial site sales on the Cemetery Supervisor's June burial report. The source of the revenue reported is the December 31, 2010 Racine City Quarterly Income Report. Mr. Elsass showed the Commission the 2010 Finance Report from Kathleen Fischer, which shows \$89,784 in revenue. He did state that this could be misleading, as there are also other revenue accounts such as Burial Services, which generated \$163,000 in revenue in 2010. In addition, there was \$64,290 in revenue for crypt and niches in another revenue account.

Regarding Page 7 of the Audit under "Hours and Facilities Recommendations". Ald. Weidner would prefer to have Saturday hours for better customer service. Mr. Elsass indicated based on the very low amount of services performed on Saturdays, he still recommended the Cemetery office be closed to business on Saturday mornings when no burials are scheduled.

Regarding if CIMS data entry hours is based on a 0.6 person or a 0.5 person - Mr. Elsass indicated it is a .06 person, or roughly 24 hours per week.

Regarding Page 26 of the Audit under "Alley Burials Recommendations". Kristine Reisdorf is concerned with the recommendation that an amendment to the Cemetery ordinances requiring markers or headstones marking future graves in alleys be flush with the ground. Mr. Elsass noted that each issue could be dealt on a case-by-case basis. He also noted that Glen Porter of the State Cemetery Board said this has not been an issue.

Regarding if Perpetual Care was still offered -- Mr. Elsass indicated it is offered. The price is \$2,000.00 to purchase perpetual care. The interest earned off the principle is used to purchase wreaths. Other cemeteries do not offer perpetual care, rather, they submit an annual bill for those interested and no wreaths are placed on the grave until the invoice is paid.

Mr. Elsass also emphasized several key items in the audit:

2010 Cemetery Revenue makes up only 38.4 percent of expenditures; the rest is tax

revenue. Expenditures were \$40,000 over budget in 2010.

The General Maintenance Fund will run out of money in 2013. The General Maintenance Fund needs an increase in burial and plot sales; however, burials and plot sales are down. Crypt and niche sales are also very slow; there were only 18 crypt and niche sales in 2010. Rather than increasing prices, it may be better to focus on marketing and volume to increase revenue. It is recommended that the balance of a General Maintenance Fund be 20% of the operating budget; in this instance that would be \$136,000. There is no contingency fund. Mr. Elsass recommends municipal bonds to increase the amount in the General Maintenance Fund.

He recommends looking at purchasing the CIMS mapping program at a cost of \$17,400 to \$23,000 for Graceland Cemetery.

Mr. Elsass stressed again to market through radio/newspaper/CAR25 the affordability and the history of the Racine Cemeteries; remind the public that the Case, Horlick, and Johnson families are buried there. Director Snow advised glossy brochures could be printed economically through UW-Parkside or Gateway.

Mr. Elsass thanked the Commission for the opportunity to perform the Audit of the Cemeteries.

The Commission thanked Mr. Elsass for his efforts.

It was noted that one slight change was required on page 27 of the audit. Mr. Elsass will make the changes and supply an updated version of the audit electronically.

A motion was made by Jerry Ruud, seconded by Kristine Reisdorf, to Receive and File the Cemetery Audit by Public Administration Associates, LLC, pending the change to Page 27. The motion PASSED by a Voice Vote.

Adjournment

There being no further business, the meeting adjourned at 5:54 p.m.

If you are disabled and have accessibility needs or need information interpreted for you, please call the Parks, Recreation and Cultural Services Department at 262-636-9453 at least 48 hours prior to this meeting.