

COMMONWEALTH OF MASSACHUSETTS

CITY OF LOWELL

VOTE

IN CITY COUNCIL

ORDER,

To transfer funds to pay for needed repairs to the School Street Cemetery wall from Middlesex Street to the entrance of the cemetery.

ORDERED,

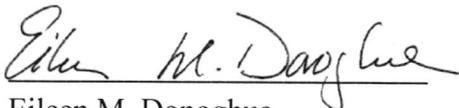
By the City Council of the City of Lowell, as follows:

That the amount of Sixteen Thousand and 00/100 (\$16,000.00) Dollars be transferred:

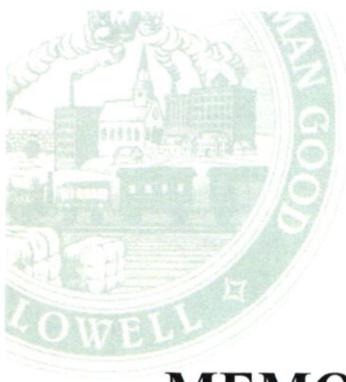
FROM: Perpetual Care Interest Fund # 8406 as described in "Attachment A":

TO: Cemetery Improvements Account #04914153 530000 as described in "Attachment A":

ORDER RECOMMENDED AND INTRODUCED BY:



Eileen M. Donoghue
City Manager



Conor Baldwin
 Chief Financial Officer

MEMORANDUM

TO: Eileen M. Donoghue, City Manager
FROM: Conor Baldwin, Chief Financial Officer 
CC: Christine Clancy, DPW Commissioner
DATE: January 8, 2020
SUBJECT: Cemetery Transfer – Perpetual Care

The recording secretary for the cemetery commission has forwarded to me a request for the City Council to transfer funds from the ‘perpetual care’ fund to support activities in the cemetery division of DPW in FY2020. In December, the commission voted to support this transfer to fund additional repair work for the retaining wall at the School Street Cemetery. As this is a special revenue fund, separate and distinct from the city’s general fund, there is no bearing on taxes.

Cities and town with cemetery commissioners may receive gifts for maintenance of cemeteries and cemetery lots. These gifts must be turned over to the treasurer and maintained in a “perpetual care fund,” separate from other accounts of the City. The City Treasurer must invest perpetual care monies in accordance with the specific instructions of the donors. If the donors gave no investment instructions, the Treasurer must invest the monies as directed by the cemetery commissioners. Mass General Law Chapter 114 § 25 provides the authority for cities and towns to appropriate these funds for improving the cemetery grounds, amongst other uses.

This transfer request is routine in nature, as the statute specifically contemplates the use of these funds for improving the cemeteries. The total of the transfer request is \$16,000. According to the enclosed memorandum from the recording secretary for the commission, the transfer is needed to fund the repair work. I have included a summary of the impacted accounts below. Please let me know if you have any questions.

Account Name	Original Budget	Previous Transfers	YTD		YTD		Balance		Balance
			Revenue (Actual)	Current Budget	Expenditures (Actual)	Encumbrances	Before Transfer	Transfer	After Transfer
Perpetual Care - Interest	\$176,958.76	\$ -	\$ 17,747.66	\$194,706.42	\$ -	\$ -	\$194,706.42	\$ (16,000.00)	\$ 178,706.42
Cemetery Professional Services	\$163,000.00	\$ 30,000.00	\$ -	\$193,000.00	\$ 95,445.09	\$ 52,458.46	\$ 45,096.45	\$ 16,000.00	\$ 61,096.45

There's a lot to like about Lowell.

Ralph Snow
DPW Commissioner

Shannon Cohan
Superintendent of
Parks and Open Space

December 12, 2019

Conor Baldwin
Chief Financial Officer
375 Merrimack Street
Lowell, MA 01852

Re: Cemetery Commission transfer of \$16,000.00 to be approved by the City Council

Dear Conor,

On Tuesday, December 10, 2019 the Cemetery Commission met for its regularly scheduled monthly meeting.

During the meeting the Cemetery Commission discussed a request to transfer \$16,000.00 to pay for repairs to the School Street Cemetery wall. The wall is in bad shape with portions of it crumbling.

A motion was made by Chairman Gerard Largay – seconded by Vice Chairman Dennis Mercier:

“To transfer \$16,000.00 from Fund #8406, Perpetual Care Interest, to the following Cemetery Division account:

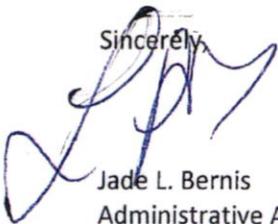
- | | | |
|----------------------------------|-------------------------|-------------|
| 1. Appropriation 04914153-530000 | Cemetery Prof. Services | \$16,000.00 |
|----------------------------------|-------------------------|-------------|

This transfer is needed to pay for needed repairs to the School Street Cemetery wall from Middlesex Street to the entrance of the cemetery.

So Voted 3 – 0 – 2 Absent

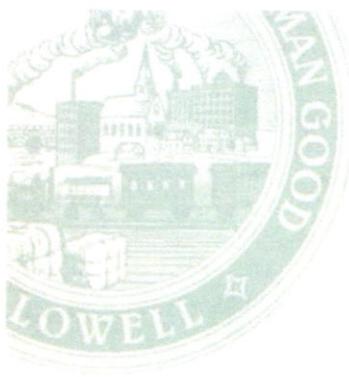
Thank you for your cooperation in this matter.

Sincerely,



Jade L. Bernis
Administrative Assistant/
Recording Secretary

Cc Cemetery Commission
Shannon Cohan, Superintendent of Parks and Open Space
Lisa Coupe, Office Staff
Files



Eileen M. Donoghue
City Manager

January 8, 2020

Mayor John J. Leahy
And
Members of the Lowell City Council

Dear Mayor Leahy and Members of the Lowell City Council,

I am hereby requesting that the City Council vote to transfer funds from the perpetual care special revenue fund to the general fund to support repair work on a retaining wall at the School Street Cemetery. The total amount of the transfer is \$16,000.

Enclosed with the vote is a memorandum from the cemetery commission which specifies the work to be performed utilizing these funds and indicates their support. Also enclosed is a memorandum from the Chief Financial Officer which describes the relevant accounts. It is important to note that this transfer will have no impact to the taxpayers, as the money from the funds consists of interest earned on a trust fund.

The transfer of the funds carries the endorsement of the cemetery commission, which voted on December 10, 2019 to recommend that this transfer be approved by the City Council. This fund is classified as a special revenue fund on the city's ledger and requires a vote of the City Council to approve the transfer of funds.

Sincerely,

Eileen M. Donoghue
City Manager

CC: Conor Baldwin, Chief Financial Officer