

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,**

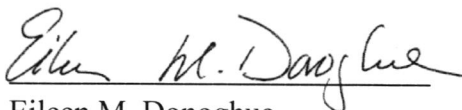
By the City Council of the City of Lowell, as follows:

**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