



CITY OF MANITOWOC

WISCONSIN, USA

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October 26, 2018

TO: Public Infrastructure Committee

FROM: Liz Majerus, Assistant City Attorney

RE: Permissible Uses for Perpetual Care Funds

I was asked to define "perpetual care" so that the Committee can better understand permissible withdrawals from the City's Perpetual Care Fund.

Wisconsin Statutes § 157.50 governs Municipal Cemeteries. Section 157.50(2) requires cemetery-owning municipalities to establish an ordinance determining the system of management or operation and, if money is collected pursuant to a "care fund," the money shall be used for "maintenance expenses." Wis. Stat. § 157.50(6).

Manitowoc Municipal Code § 8.070 governs the care of lots within municipal cemeteries. MMC § 8.070(1) defines "perpetual care" as

The cutting of grass on cemetery lots at reasonable intervals, the raking and cleaning of lots, the pruning of shrubs and trees and other such work as may be necessary to keep the lot in presentable condition. Perpetual care does not include maintenance or repair of any gravestones or monument structures erected upon cemetery lots nor the planting or care for any flowers or ornamental plants.

I understand this definition to include any maintenance or repair expense incurred by the cemetery, except monument and floral expenses, as well as equipment purchases for cemetery use. If a piece of equipment is primarily used by cemetery staff but is *incidentally* used by other departments or City Staff, that equipment may be purchased with perpetual care funds. If equipment is shared between departments, the appropriate "perpetual care" expense would track the estimated percentage of use by the cemetery. So, if Cemetery staff and Parks staff want an aerator that will be used 60% of the time by Cemetery staff, 60% of the purchase cost could be paid by perpetual care funds.

Funds collected for the provision of perpetual care are maintained within a separate budget line and may not be dissolved into the general fund per a 2005 Resolution. The MMC was not updated to reflect this separation of accounts but our office will draft revisions promptly to address this.

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