



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING**

#21-0427

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Chris Lagerbloom, ICMA-CM, City Manager

DATE: April 20, 2021

TITLE: Second Reading - Ordinance Amending the Code of Ordinances of the
City of Fort Lauderdale, Section 10-47 of Chapter 10, Cemeteries –
(Commission Districts 1, 2, 3 and 4)

Recommendation

Staff recommends the City Commission consider amending section 10-47 of the Code of Ordinances of the City of Fort Lauderdale, entitled “Municipal Cemetery System Funds” to include real property acquisition as an authorized purpose for expenditure of income from the Perpetual Care Trust fund and adding language to define the term “corpus”.

Background

The Cemetery System is considering the expansion of the system as part of the Cemetery Master Plan objectives. Presently, the Declaration of Trust does not permit the City to use Perpetual Care Trust funds to include real property acquisition as an authorized expenditure.

At the Cemetery Board meeting on January 14, 2021, board members voted unanimously to recommend the City Commission amend the ordinance to allow funds from the Perpetual Care Trust to be used in the future to purchase cemetery properties, funded from the excess accumulated income from all years. As of September 30, 2020, the fund has \$9.8 million dollars in excess income, the Finance Director has determined that such action will not adversely affect the perpetual operation and maintenance of the cemetery system. As of September 30, 2020, the fund has \$16.9 million dollars in the corpus of the trust.

Amended language proposed is as follows:

Sec. 10-47. – Municipal cemetery system funds.

- (a) Perpetual care trust. There shall be a perpetual care trust comprised of the following income sources and authorized expenditures:

- (1) Income. There shall be set aside and deposited **to the corpus of** ~~in~~ the perpetual care trust:
 - a. Nineteen (19) percent of the total amount received from the sale of each lot or plot, columbarium niche and mausoleum crypt; and
 - b. For each memorial, monument, marker or bench sold or installed or both in the cemetery system, twenty cents (\$0.20) per square inch of the top surface of bronze markers and the top surface of the base of stone monuments.
- (2) Expenditures. The income of the perpetual care trust shall be used only for the following purposes:
 - a. The perpetual care of lots, plots, crypts, and niches; and
 - b. The repair of lots, plots, crypts, and niches to the extent that such are damaged through the maintenance process, which maintenance shall not include the regular repair, cleaning, refinishing or replacement of any item deteriorated from age or use, but shall include the cleaning and maintenance of the mausoleum and the columbarium as well as the turf and common areas surrounding structures; and
 - c. The cost of managing the perpetual care trust; and
 - d. **Real Property Acquisition and/or** Capital improvements to the cemetery system when recommended by the Cemetery System Board of Trustees and approved by the City Commission may be funded with excess accumulated income from all years, provided that the Finance Director has determined that such action will not adversely affect the perpetual operation and maintenance of the cemetery system.

No portion of the corpus of the perpetual care trust shall be withdrawn for any reason whatsoever. **The corpus of the perpetual care trust consists of all income deposited in the trust pursuant to Section 10-47(a)(1) of the Code of Ordinances of the City of Fort Lauderdale. The corpus shall not include any dividends, capital gains, interest or other income earned and resulting therefrom.**

Resource Impact

There is no current fiscal impact associated with this action.

Strategic Connections

This item supports the *Press Play Fort Lauderdale 2024* Strategic Plan, specifically advancing:

- The Internal Support Focus Area
- Goal 8: Build a leading government organization that manages all resources wisely and sustainably
- Objective: Maintain financial integrity through sound budgeting practices, prudent fiscal management, cost effective operations, and long-term planning

This item advances the *Fast Forward Fort Lauderdale 2035* Vision Plan: We Are United.

Attachments

Exhibit 1 – Cemetery System Board of Trustees Minutes for January 14, 2021

Exhibit 2 – Ordinance

Prepared by: Stacy Spates, Cemetery Administrator, Parks and Recreation
Department

Department Director: Phil Thornburg, Parks and Recreation Department