**Chapter 11.10 Cemetery Funds**

Sections:

11.10.010 Cemetery Funding/Funds.

11.10.020 Cemetery Fund – Investment Authority.

**11.10.010 Cemetery Funding/Funds.**

All moneys received from sales and services in Mountain View Cemetery, and all moneys received from all other sources must be paid over to the City of Dillon to be placed into appropriate Cemetery Funds.

It is in the best interest of the City of Dillon to initiate a long-range financial care plan for Mountain View Cemetery. Therefore, the Cemetery Committee, the City of Dillon Council, and the City Administration have committed to the ongoing preservation of Mountain View Cemetery by designating assigned revenues will be placed into funds designated for the long-term care of Mountain View Cemetery unless otherwise determined by City Council. Revenue generated from sales and services at Mountain View Cemetery must be deposited as follows:

1. Cemetery Operating Fund. Such fund must be for the care, maintenance and improvement of Mountain View Cemetery and cemetery property as required by this ordinance and Montana Law
2. Permanent Care Trust Fund. Beginning in FY17, 16.67% of all revenue generated from sale of lots at Mountain View Cemetery, must be deposited into the Permanent Care Trust Fund with the remaining 83.33% to be deposited into the Cemetery Operating Fund.
3. The Cemetery Reserve Fund is intended to be used for funding Mountain View Cemetery equipment following the City of Dillon equipment replacement schedule and for Mountain View Cemetery facilities and maintenance improvements and long-term care.
4. Columbarium and Long-Term Care Trust Fund. Revenue generated from Columbarium Niche sales and services and pre-paid burial fees must be deposited into the Columbarium and Long-Term Care Trust Fund. Columbarium Reserve monies are intended to be used for funding inscriptions and nameplates, purchasing and developing future columbarium sites. Pre-paid burial fees are for individuals who wish to prepay costs associated with burials in advance of death.
5. The City of Dillon Administration has agreed to allow Mountain View Cemetery to keep intact (not use for General Revenue) use of the existing Cemetery Funds: Cemetery Reserve Fund, Columbarium and Long-Term Trust Fund. Such funds must be for equipment and improvement of the Mountain View Cemetery, facilities and cemetery property as required by Dillon Municipal Code and Montana Law.
6. It is in the best interest of the City of Dillon to continue this long-range financial care plan for Mountain View Cemetery. This long term financial plan concept allows Mountain View Cemetery to reduce (but not eliminate) the total general revenue that Mountain View Cemetery requires to operate. Therefore, the Cemetery Committee, City of Dillon Council, and City Administration have committed to the ongoing preservation of the cemetery by designating these revenues be placed into reserve funds designated for the long-term care of Mountain View Cemetery.

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**11.10.020 Cemetery Fund ‑ Investment Authority.**

The Cemetery Committee has full right and privilege, with approval of the City Council to invest money held in Trust Funds.

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