

**CHAPTER 14**  
**PIONEER CEMETERY**

14.010. Named

**TRUST FUND**

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**14.010. Named.** The old I.O.O.F. cemetery within the city shall hereafter be known as Salem Pioneer Cemetery. (Ord No. 4693)

**TRUST FUND**

**14.020. DEFINED.** As used in SRC 14.010 to 14.110, the words “trust fund” shall mean the Salem Pioneer Cemetery Trust Fund.

**14.030. Created; Purpose.** There is hereby created and established the Salem Pioneer Cemetery Trust Fund for the operation, maintenance, care, preservation, and protection of the Pioneer Cemetery. (Ord No. 4693)

**14.040. Composition.** The trust fund shall consist of such moneys and other property as may be contributed by gifts, donations, legacies, devices, and moneys from any source contributed for the purpose for which the fund is created and established. No moneys derived from taxation shall be placed in this fund. (Ord No. 4693)

**14.050. Custodian.** The director of finance shall be the custodian of the trust fund. (Ord No. 4693)

**14.060. Receipts Not Considered as County or City Revenue.** Money received for the trust fund shall not be considered as revenue either for the county or city. (Ord No. 4693)

**14.070. Gifts, Generally.** The director of finance is authorized to receive gifts, legacies, and donations for the trust fund and to receipt therefor, and the said director shall deposit any moneys so received in one or more of the banking houses having a place of business within the city.

The director of finance shall receive no gifts earmarked for the maintenance, care, or protection of any specific grave, monument, or part or section of the cemetery, but all gifts and donations shall be deemed to be for the operation, maintenance, care, preservation, and protection of the entire cemetery and all the grounds and graves therein. (Ord No. 4693)

**14.080. Use of Gifts.** Unless the donor otherwise designates at the time the gift is made to the trust fund, the gift may be either invested and the income therefrom used for the purposes of the trust, or some income also be reinvested, or the principal of the gift may be used for the purposes of the trust. In case the donor so directs, the principal of the gift shall be placed in a trust fund and only the income therefrom shall be used for the purpose of the trust. (Ord No. 4693)

**14.090. Investment of Funds.** It shall be the duty of the director finance to invest in such securities or property as are authorized investments for banking corporations under the laws of the state moneys given to the trust fund with direction that the principal thereof be retained and only the income therefrom be expended. When authorized by an order signed by the county judge and the mayor of the city, it shall be the duty of the director of finance to invest in such securities and other funds of the trust as may be available for investment. (Ord No. 4693)

**14.100. Warrants.** Warrants may be drawn on the director of finance or payment from the trust fund for any of the purposes of the trust and the said director shall pay such warrants if they bear the signatures of the county judge and the mayor of the city, but no warrant shall be paid from any part of the trust fund permanently invested at the direction of the donors of the fund. (Ord No. 4693)

**14.110. Annual Financial Statement.** Annually, and not later than the day of July 15, the director of finance shall prepare a financial statement covering the fiscal year expiring with the preceding June 30, which statement shall show a complete accounting of the trust fund, including all receipts and donations thereto and expenditures therefrom, balances on hand and the amounts of which may be invested as in SRC 14.010 to 14.110 provided. Such statement shall be delivered to the county court and the council of the city. (Ord No. 4693)