

~~Unapproved~~**APPROVED**
Cemetery Trustee's Public Meeting Minutes
Monday September 23, 2013

Attendance: Trustee Chair Richard Snow, Trustee Fred Kelley, Trustee Carleton Robie, Trustee Amanda Soares, Trustee Dave DePuy, and Administrative Assistant Andria Hansen.

The meeting was called to order at 8:20 p.m.

Housekeeping Items: Selectman Snow mentioned that there is a New Hampshire Cemetery Association meeting on October 9th in Manchester.

Regular Business

Review and acceptance of minutes of the previous meeting (08/26/13). Selectman Soares motioned to approve the August 26th Cemetery Trustee minutes as presented. Seconded by Chairman Kelley. All were in favor. Motion carried.

Old Business

2014 Capital Budget review and discussion. They discussed the scout project at the Selectmen's meeting and he thought they need the pieces of paper that tells us what he is planning to do. He doesn't want the kid to be left in a position where he can't do it. He thought it was 16 x 22. Selectman Robie said it was and Mr. Martel has this under control. Selectman Snow said if it's 16 x 20 and its \$4,000. The only thing he is concerned about is if you put a concrete slab under it that makes it permanent. If they could do it on poles he would rather see it like that. Selectman Soares explained it will be built on sono tubes. Selectman Robie heard Mr. Martel say it's a concrete slab on sono tubes. He is going to trust the Boy Scouts to get it right. Selectman Soares explained they are going to put sono tubes in and then the concrete slab so it is like an elevated floor. Selectman Robie said they voted to let that scout do the project and they ought to stay out of it. Selectman Snow noted he was thinking in terms of the original plan when he asked Chairman Kelley if he could use the old swap shop. We needed something that was big enough to light and repair things. Selectman Robie said they need to replace what is there. He felt this would be a good thing for the master plan and maybe they could get something done.

New Business

Perpetual Care Fund expenditure discussion. Selectman Snow noted that perpetual care funds are valid trusts. He noted the town can't use perpetual care funds to fund the care of cemetery, because they have taxing power and they have to use it. There are different types of funds – Individual Purpose Funds and General Purpose Funds (see attached). Selectman Robie said the court said no to towns using the perpetual care funds. He questioned if they could take the interest from the perpetual care funds. Selectman Snow replied yes, but you can't use the funds for general cemetery maintenance. The trust funds are specific. You and all of your ancestors put money in for perpetual care of your lot not everyone else's. If people gave us money to take care of their lots we have an obligation. Selectman Soares asked what happens in a case where someone had their lot vandalized and something was stolen. How do you get the money out of perpetual care to replace what was taken. Selectman Snow explained if you put money in a trust fund it's supposed to sit there until I need to take care of your lot. They have monuments in their list of perpetual care funds. He has no clue where that monument is, but someone gave \$1,000 to take care of his monument. The money was there in case the monument got defaced. It was noted that two obelisk's were recently taken from the Village Cemetery. Selectman Snow noted when this happens, because they took perpetual care funds we have an obligation to pay for that. It has to come out of general funds. If you use all of the perpetual care money the guy put on his, he can't take care of the lot. Selectman Robie said this is becoming more and more confusing and they need to

decide where perpetual care is going. Selectman Snow said he was getting to that. He is trying to get them to understand what is sitting on their books. There are funds for individual deeded lots, funds for monuments, and funds for water supply. Each of these funds is unique and he hopes the Trustees of the Trust Funds have a separate line for each one of those funds. It has principle which can't be touched. It has interest which is a function of whatever instrument it was that created it. How do they get money out this? The perpetual care fund has to be on the Trustee of the Trust Funds books. This is what they started five years ago there are trust funds that aren't on the books. If he can find in the MS-9 that is filed for the individual perpetual care funds, he can identify a lot and a fund. With general use maintenance you can establish a fund that is called perpetual care for the care of the cemeteries. When you sell the land to a person or you give them the right to inter the money would go in there that would be used on an annual basis. This doesn't get rid of the old stuff they have. Selectman Robie thought this was a good idea taking perpetual care and putting it into a general fund. Selectman Snow said that may be something they need to look at. Whether they do this in addition to a regular lot, it is something they need to look at. He mentioned capital reserve funds. The Trustees talk about this when they discuss their maintenance budget, operating budget, and their capital reserve budget for the cemeteries. He noted they are going to need money for the capital reserve fund. They need to have a plan. He gave the Board member a sample of a voucher form (see attached). They Board currently vote as agents to expend on any funds they are responsible for. If there is income available the Trustees will say sure and they'll send it over to you. In the old days when Russ Seward was Superintendent of Cemeteries and a member of the Trustees of the Trust Funds which is as big as a conflict as you can get. He was taken at the end of the year all of the money/income out of the perpetual care funds and he used it to take care of the cemeteries. The Trustees of the Trust funds know he was going to use it for that. In 1994 they said you couldn't do that anymore. In 2004 Russ Seward turned in the checkbook for the cemeteries. He noted they could come up with an average cost per lot and they could go to the Trustees with it. The Attorney General said this works. They need to identify the individual lots that have perpetual care; they need to know how much you spent, and make sure that the expenditures are related to the care of the individual lots. He noted this is what he has been working on. They could ask Superintendent of Cemeteries Jerry Becker how many lots they have with perpetual care. Selectman Robie agreed and the cemeteries need to be taken care of. Selectman DePuy asked if there was any obligation for the Cemetery Trustees to replace a damaged or stolen monument. Selectman Snow replied no. Selectman Robie noted unless it has perpetual care on it. There was further discussion about the money in perpetual care. Selectman Robie asked if the Board would like Cemetery Trustees to handle this stuff instead of the Selectmen. Chairman Kelley said he would be in favor of that. Selectman DePuy read from the statue 289:9 "Cemetery corporations and the trust fund trustees of municipalities may take and hold funds in trust, and may apply the income of the trust to the improvement, watering, or embellishment of the cemetery, or to the care, preservation, or embellishment of any lot or its appurtenances." It seems to him that they can take all of the interest and apply it to the cemetery. Selectman Snow said they would have to do it to the individual fund. Selectman Robie replied that's not what it says and he has been telling him this for years.

Other Business

Future meeting schedules and agenda items. The next Cemetery Trustee quarterly meeting is scheduled for December.

Respectfully submitted,
Andria Hansen
Recording Secretary