

Cemetery Trustees 74 High Street Candia, New Hampshire 03034

## **Organizational Meeting Minutes – October 9, 2009**

Selectman Snow opened the meeting at approximately 7 PM in the Meeting Room of the Candia Town Office Building. Terry Knowles, Assistant Director, Charitable Trusts, NH Attorney General's Office, Al Hall, Trustee of Trust Funds Treasurer and Richard Anderson, Superintendent of Cemeteries were also present.

Terry Knowles provided the attendees with a short synopsis of the statutes and historical background relating to trustees generally and Cemetery Trustees and Trustees of Trust Funds specifically. She also answered a number of general & specific questions relating to duties, responsibilities and the proper interactions between the different trustees.

At approximately 7:25, Selectman Snow, acting as the member of the Board of Selectmen responsible for the cemetery, formally opened the organizational meeting of the Cemetery Trustees, in accordance with RSA 289:6, I, noting that the meeting was properly noticed and posted and that the Candia Town Meeting had, in a previous year, voted to "delegate the duties and responsibilities of the cemetery trustees to the board of selectmen". Further noting that none of the other selectmen were in attendance and having neither statutory nor procedural guidance in the matter, he declared that the quorum for the meeting was one (1) and proceeded with the business of the agenda.

Selectmen Snow called for nominations for Chairman. Hearing none, he placed in nomination his own name and cast one vote for himself as Chairman. He them called for nominations for Bookkeeper, noting that the statute allowed for the chairman to also serve as bookkeeper. Hearing none, he placed in nomination his own name and cast one vote for himself as Bookkeeper.

Based on the previous discussion of the scope and breadth of the duties and responsibilities of cemetery trustees, it was decided to schedule further meetings to formally consider appropriate policies, procedures and an operational structure. It was decided to schedule a formal phase-in of the duties of the Cemetery Trustees for January 1, 2010, to allow time to prepare and to coincide with the next fiscal year.

It was noted that discussion of the possibility of a warrant article to rescind the vote to "delegate the duties and responsibilities of the cemetery trustees to the board of selectmen" and to elect Cemetery Trustees had been brought to the attention of the BOS at an earlier meeting and would now be brought up again for submission at the next annual Town Meeting.

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An extensive discussion of the Superintendent of Cemeteries position was held. It was noted that the position had been an optional elected position in Candia for antiquity. Richard Anderson had previously indicated the possibility of stepping down from his position in the last annual town report. Terry Knowles advised the attendees that, in 1994, the Cemetery statutes had been recodified and that it was the intent of the legislature at that time to eliminate the historic positions of elected Sextons and Superintendents, giving the Cemetery Trustees full responsibility for managing cemeteries. The statute does allow the appointment, by the Cemetery Trustees, of a cemetery custodian or sexton who shall not be a trustee and who shall be responsible to the cemetery trustees for supervising work done in the cemeteries. She suggested that the easiest way to handle the matter was to, if and when Richard Anderson chose to resign his position, the Cemetery Trustees should appoint his replacement and remove the position from future ballots.

An extensive discussion about our relationship with the Trustees of Trust Fund and the proper way for accounting and budgeting for perpetual care funds was held. Terry Knowles advised the attendees that all payments to the Town should be individually vouchered and that expenditures from the individual trust funds must be directly related to the purpose for which the fund was established. She also advised us that the proper way to budget for perpetual care funds was to adhere to the "gross budgeting" principal, adding the amount shown as anticipated revenue from perpetual care to the amount to be raised by general taxation and explaining to the voters where the money for that appropriation comes from.

Future meeting schedules and agenda items will be at the call of the Chair after discussion with the other members of the BOS.

There being no "Other business", the chair thanked all the attendees for their participation and adjourned the meeting at 7:55 PM.