

**Town of Boscawen
Trustees of the Trust Funds
Meeting Minutes
Wednesday, February 1, 2023 at 9:00AM**

Members Present: Pauline Dawson – Chair, Margaret Daneau & Lyman Cousens

Others Present: Lauren Hargrave, Rhoda Hardy, Beverly Lacoy, Tama Tillman - Treasurer, Kate Merrill - Finance Director and Katie Phelps – Town Administrator

Chair Polly Dawson opened the public meeting at 9:06 AM

This is a joint meeting with the Cemetery Trustees to follow-up on a discussion about a warrant article.

Roll Call Completed by Chair Dawson

Minutes:

Chair Polly Dawson motioned to accept the Trustees minutes from January 18, 2023 as presented. Seconded by Trustee Margaret Daneau. All in favor. None opposed.

Old Business: Town Administrator Katie Phelps updated the Trustees after discussing the warrant article plan from the last meeting with legal. Per RSA 289:2-a, the funds received from the sale of cemetery lots need to be deposited into the General Fund of the Town or deposited with the Trustees of the Trust Fund for the maintenance of cemeteries. The Trustees need to decide and vote on which they would prefer.

Cemetery Chair Rhoda Hardy asked if it were to be deposited into the General Fund would the Cemetery Trustees lose control of the funds. TA Phelps said that is correct. Chair Dawson said that we are asking people to pay money to take care of their plots but it would go to the town. Treasurer Tama Tillman recommended having the income from the sale of cemetery lots go to the town. Adding the funds to an expendable trust fund will create more bookkeeping for the Trustees and the money needs to be used by the town because they are taking care of the cemeteries. The total cost of the plot including any additional funding for maintenance in the future would be deposited in the general fund. Chair Hardy noted that currently, the perpetual care previously collected isn't being used to maintain the cemeteries. Discussion ensued. Cemetery Trustee Lauren Hargrave disagreed. She asked how the town would track the funds. She doesn't want it to go anywhere else other than to the Sexton, Dean Hollins, and those maintaining the cemeteries. Finance Director Kate Merrill said that income from the sale of cemetery lots would be a revenue to offset the cemetery budget. When Mr. Hollins creates his budget she will show the revenue received to offset his expenses. Discussion ensued.

Trustee Margaret Daneau asked why, as a consumer, she would pay for perpetual care if someone is going to do it anyway. She would expect that paying for perpetual care would get her something better. Ms. Tillman said she recommended that instead of calling it perpetual care that

the added cost be built in to the cost of a cemetery plot. The administrative fee schedule would need to be amended. Chair Dawson asked what would happen if someone asked for their money back. Ms. Tillman said they should get the amount they paid back less interest. Discussion ensued regarding what perpetual care covers and deeds vs. interments. The decision that needs to be made is whether the funds will go in the general fund or to a Cemetery Maintenance Expendable Trust Fund. The Cemetery Trustees would be the agents to expend from the expendable trust fund.

TA Phelps said the reason that the sale of cemetery lots came up was because RSA 289:2-a was created in 2014 and the town never adopted it. This will clean things up and get the town on track per the RSA. Trustee Lacoy asked if Mr. Hollins typically spends over his \$3,000 budget every year. TA Phelps said no.

Cemetery Trustee Hargrave made a motion to proceed with Article 15 – *To Establish a Cemetery Maintenance Expendable Trust Fund*. There was no second. The motion failed.

Trustee Hargrave said that the Cemetery Trustees should have control over the money collected from the sale of cemetery lots. TA Phelps noted that Ms. Tillman can recommend a specific path but it's the Trustee's decision.

Cemetery Trustee Lacoy made a motion to proceed with Article 14 – *Sale of Cemetery Lots per RSA 289:2-a* to have the funds from the sale of cemetery lots be deposited to the general fund. Seconded by Chair Hardy. Trustee Hargrave was opposed. Two in favor. One opposed. The motion passed.

Discussion ensued.

TA Phelps requested a discussion and vote from the Trustees of the Trust Funds.

Trustee Lyman Cousens made a motion to proceed with Article 14 - *Sale of Cemetery Lots per RSA 289:2-a* to have the funds from the sale of cemetery lots be deposited to the general fund. Seconded by Trustee Daneau. Chair Dawson was opposed. Two in favor. One opposed. The motion passed.

Chair Dawson suggested that the State amend the wording for RSA 289:2-a. She recommended a member of the Trustees speak to this article at Town Meeting so that the public understands. Trustee Hargrave discussed following up with amending their Deed form to a "Right to Inter" form at their next meeting. TA Phelps noted that seeing both the Cemetery Trustees and the Trustee of the Trust Funds are in agreement to move forward with Article 14 – Sale of Cemetery Lots per RSA 289:2-a she will remove Article 15 requesting an Expendable Trust Fund from the warrant.

Ms. Tillman asked if the Trustees had thought anymore about Three Bearings. Trustee Cousens said with the market changes and the recession coming up, he doesn't think it's a good time to make a change. The current firm has been responsive and attends Trustee meetings as requested. He requested permission to do more research. Discussion ensued about who would do the financials if Ms. Tillman decided not to in the future. Ms. Tillman said that long term, someone

will need to take care of the financials so that volunteers on the Trustees of the Trust Funds don't have to do it. Trustee Cousens noted that there are other firms that offer the same service.

FA Merrill asked about the Trustee of Trust Funds Policy. Chair Dawson noted that it's been completed for 2022 and it's in their binder.

Next Meeting: TBD

Motion made by Trustee Daneau to adjourn at 9:54am. Seconded by Trustee Cousens. All in favor. None opposed.

Respectfully Submitted by Katie Phelps