

Cemetery Trustee Meeting Minutes
July 11 2023, 1:00 pm
Protectworth Room

Meeting Called to Order 1:00 PM by Chairman Denniston

- Members Present:
 - Brandt Denniston, Chairman;
 - Gardner Yenawine, Bookkeeper;
 - Lynette Johnson, Trustee;
 - Jeremiah Crosby, Select Board Representative;.
- Copies of the July Agenda with financial expense reports, copies of images of two marking and measuring items being proposed for purchase and draft copies of revised cemetery regulations were distributed to all

Approval of June 13 Meeting Minutes

Motion to approve as written- Gardner Yenawine

Second of motion- Lynette Johnson

All approved June 13 Meeting Minutes as written

Financial Review

Brandt Denniston explained that the time period of the expense report was changed to month-end for this and will be month-end reporting in the future reports.

- As a result of this report being just 20 days older than the June 10th report, little has changed, except for charges from the Highway Department mowing and related line-items.
- Equipment and supplies needed for locating and marking the New Pleasant View Cemetery (NPVC) western side sections and burial lot rows ; and for locating new lot sales, were costed out at approximately \$95
- Gardner Yenawine moved to purchase the needed items by spending up to \$100. Lynette Johnson seconded the motion and all present approved the purchase of 40 feet of rebar, a bag of 50 orange caps, a one-foot measuring wheel and 8 sheets of 1" and 2" stick-on letters for Section labeling.
- Gardner mentioned that we need a layout process.
 - Brandt committed to establish and test the layout process.
 - The cutting of 58, 8-inch length of rebar will to be done gratis by Henry Breshnahan.
 - Navigation will be performed by an exiting Apple Watch, Series 7

Old Business

- Jeremiah Crosby- Leveling of Duford Plot, Lot #185, has been done.
- Gardner Yenawine- Gravestones NE Repair: Billing and Payment Discussion:

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- Gardner- We should pay for the repairs when the work is completed. Usually, all the repairs are completed in a one-site visit and a bill is submitted to the Town for payment by a single check.
- Gardner- The Individual Cemetery Trust Fund money may be in small amounts and less than the billed amount.
- After much discussion, all present agreed to pay Gravestone NE once the work is done and wait for the Trustee of Trust Funds to do the required calculations.
- Gardner Yenawine made the **motion** to “**Notify the Trustees of Trust Funds to make the needed calculations for all allowable Individual Cemetery Trust Funds available for individual Burial Plot repair reimbursement to the Town General Fund**”. Lynette Johnson seconded the motion, and all present approved the motion as stated.
- Brandt- I will notify Marla to go ahead and do the calculations, but she will need to know the Plot#, the name on the tombstone/headstone that was repaired and the cost of the repair so that the calculation of the available funds can be made. The Trustees of Trust Funds will write a check to the Town for the total amount of all individual trust funds available for repair payment. That revenue will be applied to the Cemetery General Fund.
- Gardner agreed to provide the needed information to Marla Binzel, Chair of Trustees of Trust Funds
- Brandt noted that he had already sent Marla the NH AG’s “HANDBOOK FOR TRUSTEES OF TRUST FUNDS, CEMETERY TRUSTEES, LIBRARY TRUSTEES, 2017 SESSION”.
- Gardner stated that the Cemetery Lots Sales Process Steps has been completed. However, it is Customer focused so a separate Bookkeeper focus set of Process Steps needs to be created. Also, a burial description form is needed for each of the three types of burials: Casket in a vault, cremation in a container, and green burial.
- Brandt asked who is our Contact Point at the Highway Department?
 - Jeremiah responded, Tim Hayes is the Contact Point
- Brandt asked do we have a Cemetery Custodian?
 - Jeremiah responded that the Highway Department is short handed and the repair of flood damaged roads has priority. Warren George, the Cemetery mowing person, is a part-time employee with a private job collecting people’s trash. He checks on Cemetery mowing needs and checks in with Tim Hays.
- The number of Flag holders needed for Veteran graves is satisfied by 11 being in the Protectworth room cabinet and one dozen ordered and charged to Memorial Activities.
- Brandt:
 - Green Burial Release Form drafting is still a WIP.

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- Website additions OBE such as process documentation and grave lot layout, etc.
- Free Burial Lots for Veterans- Rep. Hope Damon awaits input from LSO.
- Lynette Johnson reported on the burial lot sales process that took place in July with Gardner and Dick Petrin. Lynette said that it went well and stated that the salesmen were very polite. The lot that she liked had a rock in it and she was assured that the rock problem would be solved with a backhoe. Lynette particularly liked that she could pick her own lot.
- Cemetery Rules and Regulations for the need to have burial graves dug solely by the Highway Department.
- Lynette Johnson noted a contradiction of intent in two bulleted items that needed to be deleted.
- Gardner Yenawine made a Motion to accept the Cemetery Rules and Regulations, as amended. Lynette Johnson seconded the motion. All present agreed and the motion to accept the Cemetery Rules and Regulations, as amended was approved.

New Business

- Items tabled for next month meeting:
 - Gardner indicated that there is a lack consistency in lot size pricing between the left side and right side of the New PVC. Lot Pricing needs to be reviewed.
 - Jeremiah Crosby- Stressed the need for a General Fund for Cemetery Maintenance that is not controlled by the Trust Fund rules established by the NH AG. Maybe have a Cemetery Day for increased Town interest and fundraising.
 - Gardner Yenawine- Have grave corner markers on every burial plot.
 - Gardner Yenawine- Have the Gravestone NE survey the entire Town PVC for needed repairs and develop a method to pay for the work to be completed.
 - Post the Cemetery Lot Sales Process on the Bylaws website.
- Gardner Yenawine moved that the meeting be adjourned.

Meeting Adjourned at 2:00 PM

Respectively submitted,

Brandt Denniston, Chairman
Cemetery Trustees, Springfield, NH

Appendix- Cemetery Trust Funds Use and Trustee Performance

BRANDT-DENNISTON

POST-MEETING INSERTED ANALYSIS:

- To have Gravestones NE bill an individual Trust Fund for work done by Plot and having the Trustees of Trust Funds write a check by individual Fund would not work for several reasons:
 1. There may not be a Trust Fund for a particular Plot gravestone that was repaired.
 2. There may not be sufficient earnings in a particular Plot Trust Fund to cover the repair bill, thus requiring Gravestones NE to void the bill and then split the bill between the Town and the particular Plot Trust Fund (a new Customer record).
 3. The Trustees of Trust Funds will have to get the numbers together by each individual repaired Plot # for both Principal Amount and Earnings Amount then read the deeds to see if it allows payment for the particular repair mentioned in the bill.
 4. Because the Cemetery Trust Funds are in a single Common Trust Fund (single, interest-bearing checking account) the NH AG requires a calculation of the Individual Participating Trust Fund Principal as a Percent of the Common Trust Fund Total Principal and use that Participating Percentage applied against the Total Income of the Common Trust Fund Earnings to obtain the amount of earnings available to cover the repair bill.
- Conclusions:
 1. Avoid the administrative complexity for the gravestone repair service by requiring a single bill supported by itemized cost by burial plot,
 2. Reduce administrative morass, faced by the Trustees of Trust Funds, having to review every repair bill and making individual payments to the gravestone repair service by instead, making a single payment to the Town.
 3. Have the Cemetery Trustees simply present a cost of repair list, by individual cemetery trust fund, to the Trustees of Trust Funds for payment. This would focus their efforts on just calculating the proportional drawdown of individual trust fund earnings as required by the AG and having to send only one check payable to the Town.
- If the taxpayers provide payment for services and maintenance to the Town Cemeteries, it should follow that there should be a visible metric on the performance of the Cemetery Trustees.
 - This usually comes down to Revenue and Cost analysis over time.

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- Something to be studied.