



Town of Amherst, NH
BOARD OF SELECTMEN MINUTES
Amherst Safety Complex – EMS Division Meeting Room
(Rear entrance of the Police Station)
175 Amherst Street
Tuesday, March 18, 2014, at 7:00 PM

Call to Order 7:00 PM: Chairman Dwight Brew called the meeting to order. Attendees: Chairman, Dwight Brew; and Selectmen Mike Akillian and Tom Grella. Also present: Town Administrator Jim O'Mara; Cemetery Trustees: Chairman Peter Bergin, William Belvin, and Marie Grella; and Trustees of the Trust Funds: Chairman Peter Bergin (as noted), Lori Mix, and Kenneth Sheldon.

Vice Chairman Galinson and Selectman D'Angelo were excused.

Chairman Bergin called the Board of Cemetery Trustees and the Trustees of the Trust Funds meetings to order.

Pledge of Allegiance – Chairman Brew asked Jim O'Mara to lead the Pledge.

Chairman Brew thanked the Cemetery Trustees and the Trustees of the Trust Funds for attending the meeting. He then explained that the purpose of the meeting is to review finances, not fields. The three boards presented topics that each would like to discuss.

- MS-9
- Trust Policies
- Maintenance of Cemeteries
 - Finance
 - Expense
 - Revenue
- RSA's governing various boards
- Lot Sales
- Trust Funds History

Trustee Bergin handed out the MS-9 and Trust Policies Procedures together with a history of Trust Funds. He explained that the Trustees of the Trust Funds fall under the AG Charitable Trust. In 2013, the Trustees moved their financial transactions to Cambridge Trust. Prior to that, they were with Bank of America doing business with Mike Wrenn. He then reviewed the MS-9 regarding trust information and explained that the cemetery lots fund started in 1987. At that time, 50% of the money went to the Town, and the other 50% went to perpetual care.

Trustee Bergin asked that an audit be performed to determine when the Town's 50% portion of the sale of cemetery lots stopped going to the Town and started going into the Cemetery Lots Fund. The purpose of perpetual care is to cover the costs of maintenance of the cemeteries.

Selectman Akillian asked about cemetery maintenance. Trustee Belvin explained perpetual care covers all mowing of graves.

Chairman Brew asked if the cemetery funds could be invested so as to allow for growth and generate income.

Trustee Bergin responded that the Bertha Roger Fund will be moving into common trusts. Chairman Brew asked if there is an obligation to spend the interest on the intended purpose of the trust. Trustee Bergin explained that revenues going into the general fund consist of burial fees and the sale of the lots. No trust fund money/interest has been used for cemetery maintenance since 2006.

Mr. Grasset stated that the Attorney General had stepped in to say that towns can't use interest from perpetual care on all certain graves, only on certain graves. Trustee Bergin announced that Milford pays for 100% of their maintenance out of their budget. Trustee Bergin described Cy Pres process. Cemetery Trustee Belvin described ways for maintenance of graves to occur from perpetual care. The three options are:

1. Individual maintenance of lots.
2. Percentage of total maintenance.
3. Total expense per lot.

Bob Grunbeck said that originally \$250 goes to the Town, and \$50 for perpetual care. He suggested Wilkins Fund, Putnam Fund, and the Perpetual Care Fund can be used for maintenance of Meadowview and the income from the Other Fund can be used for maintenance of the remaining cemeteries.

Trustee Bergin stated that the January 9, 2006, Board of Selectmen minutes say that the Board voted unanimously to assume the cost of all the maintenance. Bob Grunbeck said that up until 2010, the Cemetery Trustees half the funds from lot sales went into Perpetual Care (restricted) rather than Other (unrestricted).

Cemetery Trustee Belvin said that in 2011 we changed from Perpetual Care into Other and suggested we were denied revenues from the lease of Cemetery Fields.

Mike Akillian ask how the price of a lot was determined.

Trustee Bergin answered the lot rates went from \$300 to \$500 as a result of a survey taken of costs surrounding towns charge. Unfortunately, the money received from the sale of the lots went into one fund. The split of the lot sale money is a by agreement between the Board of Selectmen and the Cemetery Trustees.

Members of the audience discussed empty lots at Meadowview, the process to revert these unclaimed lots back to the Town, and whether there is a need for a new cemetery at all.

Trustee Bergin stated that there are RSA's governing the Cy Pres process, which basically says that no tax money shall be used to build a new cemetery.

Selectman Akillian suggested a subcommittee be formed consisting of: one Selectman, one Trustee of the Trust Funds, one Cemetery Trustee, the Finance Director, and three citizen members to be appointed by the Board of Selectmen.

Cemetery Trustee Belvin was concerned with the number of proposed members and the potential charge of the committee, and suggested adding other sub-committees as well as delve into the revenues and maintenance, the discrepancies on sale of the lots.

Selectman Akillian wants clarity around the portfolios of the trusts and the RSA's. He would like a process proposed for the monies and an investigation into the back monies owed. Trustee Bergin agreed.

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99 Selectman Grella moved to form a subcommittee to examine cemetery finances comprised of one Selectman,
100 one Trustee of the Trust Funds, one Cemetery Trustee, the Finance Director, and three citizen members to be
101 appointed by the Board of Selectmen. Seconded by Selectman Akillian. Vote 3-0.
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103 Trustee Bergin said he will get together with Town Administrator O'Mara and work out the 50/50 lot sale
104 distribution to make sure the town starts getting their 50%.
105
106 Chairman Brew said the announcement asking for community members will be posted to the Town's website
107 by Thursday. Appointments will be made at the Selectmen's March 24th meeting, and the subcommittee will be
108 formed and in place by April 14, 2014.
109
110 **Adjourn**
111
112 Selectman Grella motioned to adjourn the meeting at 9:00 PM. Seconded by Selectman Akillian. Vote 3-0.
113
114 The meeting adjourned at 9:01 PM.