



CEMETERY TRUSTEES
Town of Greenland • Greenland, NH 03840
11 Town Square • PO Box 100
Phone: 603.380.7372 • Fax: 603.430.3761
Website: greenland-nh.com

MINUTES OF THE MEETING

Tuesday, September 27, 2022 – 6:00 p.m. – Town Hall Conference Room

Members Present: Bob Ellwood, Michele Kaulback

Members Absent: Donna Waldron

Also Present: Paul Hayden – Sexton; Dick Rugg

M. Kaulback opened the Cemetery Trustees meeting at 6:00 p.m. A roll call was taken by the Chair; she announced a quorum was present and the meeting was being recorded.

1. Cemetery Accounts

M. Kaulback stated that there are two cemetery accounts. They understand that the Perpetual Care Fund cannot be touched. At the end of the year, the interest from the Perpetual Care Fund will be transferred to the cemetery account to offset the annual maintenance. M. Kaulback explained that last year's budget was \$23,600; \$21,779 was spent. \$11,237 was transferred from the Perpetual Care Fund; M. Kaulback commented that it looked like the Cemetery Trustees did not spend their budget. D. Rugg stated that the \$11,237 should have been on the revenue side. D. Rugg explained they were dealing with gross appropriations. On the revenue side, there should have been revenue for Cemeteries on the balance sheet. Responding to a question from P. Hayden, D. Rugg stated the money transferred from the Perpetual Care Fund will go into the General Fund. M. Kaulback will research this further.

D. Rugg was at the meeting to discuss the Cemetery funds handled by the Trustees of the Trust Funds. The Perpetual Care Fund determines what can be spent by State law. The Cemetery Fund was established to fund new cemetery land. D. Rugg suggested changing the purpose of the article for the new cemetery whenever the Selectmen decide what will be done and how. Funds will be available when that happens to do work on the cemetery. To take money from that fund, the Cemetery Trustees will need to wait for the next Town Meeting.

M. Kaulback noted that she could not find the original wording; D. Rugg responded that she would not find it. M. Kaulback stated what she found was that in 2009 it was one fund. In 2010, it was divided into two funds after an audit done by Leone, McDonnell, and Roberts. D. Rugg stated that the reason for the audit was because funds had been combined. There was nothing in the minutes from the Cemetery Trustees or Trustees of the Trust Funds creating the funds. M. Kaulback also noted that the fund was used in the past for different purposes including a tree service and gas. M. Kaulback is looking for the paperwork on how the funds were separated.

D. Rugg explained that the purpose of an amended article would be to give the Cemetery Trustees access to funds and the authority to expend the funds. They are an elected body with their own budget and should have the authority to expend funds. Responding to B. Ellwood, D. Rugg stated this would be available for new property, not maintaining what currently exists. B. Ellwood stated he would rather see the funds used to maintain the current property. The secondary need is to plan for the future. The

DRAFT – SUBJECT TO CHANGE

current cemetery should be the priority. D. Rugg responded they need to request funds from the Town for maintenance, which they have not done. The money in the Cemetery Fund cannot be used for maintenance because it was not permitted by Town Meeting. M. Kaulback noted that the original article needed to be found so they would have the wording. D. Rugg stated that the Perpetual Care Fund is used for maintenance of plots. It was his understanding that the secondary fund was set up to purchase new cemetery land. P. Hayden noted that, technically, Maloney Field was cemetery property. His understanding was when the land was needed for cemetery plots, the Town had to provide an equal amount of land or the use of Maloney Field.

D. Rugg stated the Cemetery Trustees could do a warrant article, which may only be used for the purpose stated. Residents would vote on the warrant article knowing it was to be used for that purpose only. Warrant articles are done by the Board of Selectmen unless there is a petitioned warrant article.

Options for repairing the road in the cemetery were discussed. B. Ellwood asked that Bourassa be contacted for the quote submitted last year. B. Ellwood will talk to his contact person about a cost for stump removal.

D. Rugg recommended putting money in the budget or a warrant article rather than using the Cemetery Fund. He did not like the idea of using the Cemetery Fund money. Right now, the Town is in 'fat city; there is more money than brains'. The population will vote for it. They do not look at the final number; they look at the purpose. If they buy the purpose, the number is automatic.

D. Rugg stated the Cemetery Trustees needed to let residents know that maintenance has not been done due to lack of money. He also recommended the Budget Committee be invited to look at the cemetery. They need to see the roots. If they were going to fix something, it should be fixed right the way first time.

2. Other Business

D. Rugg told members that checks had been mailed to Mrs. Fox and Mrs. Fieldsend. The original check mailed to Mrs. Fieldsend had not cleared and she was sent a second check.

There was a discussion about cremation lots. P. Hayden stated there are plenty of cremation lots available. M. Kaulback noted there are over 100 lots available.

Paving: B. Ellwood questioned if there would be a box around the perimeter and across the middle. P. Hayden stated it would be connected to the pavement that goes down the middle.

3. Approval of Minutes

Minutes were not available for approval.

4. Adjournment

MOTION: B. Ellwood moved to adjourn at 6:40 p.m. Second – M. Kaulback; all in favor. MOTION CARRIED

NEXT MEETING

Tuesday, October 25, 2022 – 6 p.m., Town Hall Conference Room

Submitted By: Charlotte Hussey, Administrative Assistant