Meeting of Cemetery and Trustee of the Trust Funds
Friday, July 10th, 10:30AM
Stratham Municipal Center

Present:
Tim Roache - Town Administrator
June Sawyer - Cemetery Trustee, Chair
Lucy Cushman - Cemetery Trustee
Diane Morgera - Cemetery Trustee
Mikki Deschaine - Trustee of the Trust Funds, Chair
Eileen Herrington - Trustee of the Trust Funds
Mark Ralabate - Trustee of the Trust Funds

Meeting started at 10:30AM

The meeting opened with brief introductions and explanation of the *cy press* process and statutory requirements. The ultimate objective being a successful *cy pres* petition that would allow for a portion of the Cemetery Perpetual Care (CPC) funds to be transferred to the Cemetery Expendable Maintenance Trust Fund (CEMTF) and utilized to offset the Town's financial responsibilities under RSA 289:2.

Ms. Deschaine shared information on the process learned from NHMA seminars and how the *cy pres* process will require Town Counsel and the data needed to support the process. In general, the data needed are: confirmation of existing perpetual care burial plots, number of right-to-inter plots sold (since Nov. 2023 when the Town transitioned from perpetual care burial plots to right-to-inter plots), historical costs for perpetual care, and projected future costs for perpetual care (general maintenance) & larger, one-time projects (for example, removal of trees in town cemeteries). Printed copies of the MS-9 (detailed list, by name, of the CPC burial plots) were provided to the meeting attendees and there was agreement that this list is accurate and complete.

There was open discussion about what are generally accepted costs that CPC funds can be used for, vice what the expendable maintenance trust fund can be used for and the group spent some time discussing specific details (see below).

There was agreement that CPC funds are meant to be used for only plot specific maintenance, such as mowing the grass and cleaning or repairing gravestones, with the costs to be paid for by the income earned from each individual plot. CPC funds are not meant to be used for maintenance on a cemetery-wide scale, such as tree removal (whereas the trees may be part of the cemetery proper, but the trees are not on any single burial plot), road maintenance, or mitigating drainage issues. The Cemetery Trustees explained that the restrictions on CPC funds has, over the years, resulted in insufficient funds available from individual burial plots to cover the full cost of the required maintenance (especially for older burial plots), which results in the Town covering any short-fall from the General Fund. In addition, large-scale cemetery-wide projects (like tree removal) cannot be funded from CPC funds (and again, would have to be paid for by the Town). Over time, this has resulted in a large earned income balance in the CPC trust fund that has not been fully utilized.

This brought the discussion back to the *cy pres* process and how, if successful, a portion of the CPC earned income balance would be transferred to the CEMTF. Because the rules governing an expendable trust fund are less prescriptive, this would ultimately enable "cemetery funds" to more readily be used for cemetery maintenance & improvements. Ms. Deschaine explained that this is also a benefit of the Town no longer selling perpetual care plots and instead moved to the right-to-inter plots, from which the proceeds go directly to the CEMTF. However, sufficient funds would still have to remain in the CPC trust fund to cover the projected costs and to earn sufficient income in future years.

Next, there was open discussion about identifying and separating the costs associated with perpetual care and right-to-inter costs. Ms. Sawyer explained that this should not be difficult, as two cemeteries are entirely perpetual care and the plot sizes are uniform across all the cemeteries (even for cremation plots). In addition, there was a brief discussion that if a perpetual care plot required gravestone repair *and* there were sufficient funds in the individual plot holders account, that the Cemetery Trustees could utilize those funds right away, independent of the entire *cy pres* process.

Finally, with general consensus on the process, the group agreed on the next steps:

1. Count of right-to-inter lots sold since November 2023 (Cemetery Trustees)
2. Confirm expenditures/costs for CPC from 2020-May 2026
3. Projection of future costs (general maintenance & one-time expenditures, like tree removal) for both CPC and CEMTF plots (Cemetery Trustees)
4. Projection of future returns & interest rates (TTFs/Cambridge Trust)

Agreement for this group to meet again once this information is obtained; and then plan to engage with Town Counsel for drafting a petition.

Meeting adjourned at ~11:45AM