BURLINGTON
PARKS
RECREATION
WATERFRONT
Cemetery Division

Cemetery Commission Meeting Agenda

Thursday, April 14, 2016, 4:30 PM
Lakeview Cemetery, 455 North Avenue

I. Approval of Agenda.

II. Approval of Minutes from March 2, 2016 Meeting.

III. Old Business
   A. Presentation by Bob Rusten explaining management of Perpetual Care Fund.

IV. Superintendent's Items
   A. Consideration of pricing and rules for proposed new lots in Lakeview: Oak Extension (map attached).

V. Commissioner's Items
   A. Update on Greenmount cemetery/tree walk, setting date for work session
   B. Infant burial fee
   C. Assessment for non-profit organizations holding events in cemeteries and requiring admission fee

VI. Office Report

VII. Public Comment

VIII. Adjournment

DRAFT

City of Burlington

Standard Operating Procedure for Perpetual Care 4/1/16

1. Purpose

The primary purpose of this document is to provide guidelines for the prudent investment and fund management procedure, and to establish a process of how the Perpetual Care monies will be invested and managed in accordance with State of Vermont statutes and the City's Investment Policy.

2. Scope

a. The Perpetual Care Fund falls under *Special Revenue Funds,* which accounts for the proceeds of specific revenue sources that are restricted or committed to expenditure for defined purposes other than debt service or capital projects. One or more specific restricted or committed revenues should comprise a substantial portion of the fund's resources but may also include other restricted, committed, and assigned resources. The Perpetual Care Fund is held in a completely segregated account, and is not comingled with other City monies.

b. This fund has a restricted fund balance which represents the portion of the fund that is subject to externally enforceable legal restrictions.

c. All monies entrusted to the Chief Administrative Officer as directed by the City Council shall be invested in accordance with State of Vermont statutes and are subject to the approval of the Board of Finance and City Council.

d. All monies in the Perpetual Care Fund are deposited into a segregated Key Bank Capital Markets Investment Account made up of 2, 3, 4, and 5 year CDs, and therefore not comingled with any other funds, and thereby not available for any use other than as specified for cemetery care.

e. All interest earned from these CDs are and shall be deposited into a segregated account, and therefore not comingled with any other funds, and thereby not available for any use other than as specified for cemetery care.

3. Investment Policy

The primary objectives, in priority order, of investment activities shall be:

- **I.** **Safety** – Safety of principal is the foremost objective of the investment program. Investments of the City of Burlington shall be undertaken in a manner that seeks to ensure the preservation of capital
- **II.** **Maintenance of Liquidity –** City of Burlington's investments will remain sufficiently liquid to enable the City to meet all operating and capital requirements, which might be reasonably anticipated.
- **III.** **Return on investment –** City of Burlington's investments shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment

risk constraints and cash flow needs and any applicable transaction costs or other fees.

Per the Investment Policy, the City of Burlington is authorized to invest in ultra-conservative categories that are considered to be zero risk. The policy allows for the use of Certificates of Deposit, Money Market Accounts, Savings Accounts, Now Accounts, Checking Accounts, U.S. Treasury Bills, Treasury Notes or Bonds, and Municipal or State Bonds, and calls for a diversification of investments. The use of any other investment options would require City Council approval.

4. Investment Strategy

a. Primary responsibility is to invest money as proscribed in Investment Policy and State statutes.

b.The Perpetual Care Fund will be reviewed on a quarterly basis. Any revenues from lot sales will be transferred to the Capital Markets Investment account.

c. As of 4/11/16 there is $1,243,102.50 invested into multiple year CDs in the Key Bank Capital Markets Investment Account. There is $1,574.43 in a Key Bank deposit account resulting from lot sales. On a quarterly basis the Clerk Treasure's Office staff will review the investments mix and determine if any adjustments will be made to earn higher rates if return. Any adjustments must meet City's Investment Policy requirements.

d. As of 4/11/16 there is $16,090.68 in the segregated "interest" account. At least once a year interest earned within the Investment Account will be transferred to the "interest" segregated account to be available for use as previously stated in this policy.

Capital Markets Investment Portfolio

CD Name	Purchase Date	Purchase Price	Maturity Date	Interest Rate
Ally Bk Midvale Utah CTF Def Act/365	04/14/16	250,000.00	04/15/19	1.20%
BMW BK North Amer Salt Lake City Utah	03/14/14	250,000.00	03/14/17	1.00%
GE Cap Bk Inc Retail CTF Dep Program Book	04/04/14	250,000.00	04/04/17	1.05%
GE Cap Retail Bk Utah Instl CTF Dep	04/04/14	250,000.00	04/04/18	1.40%
Banco Popular PR Hata Rey CTF Dep Acct	04/13/16	240,000.00	04/13/21	1.50%

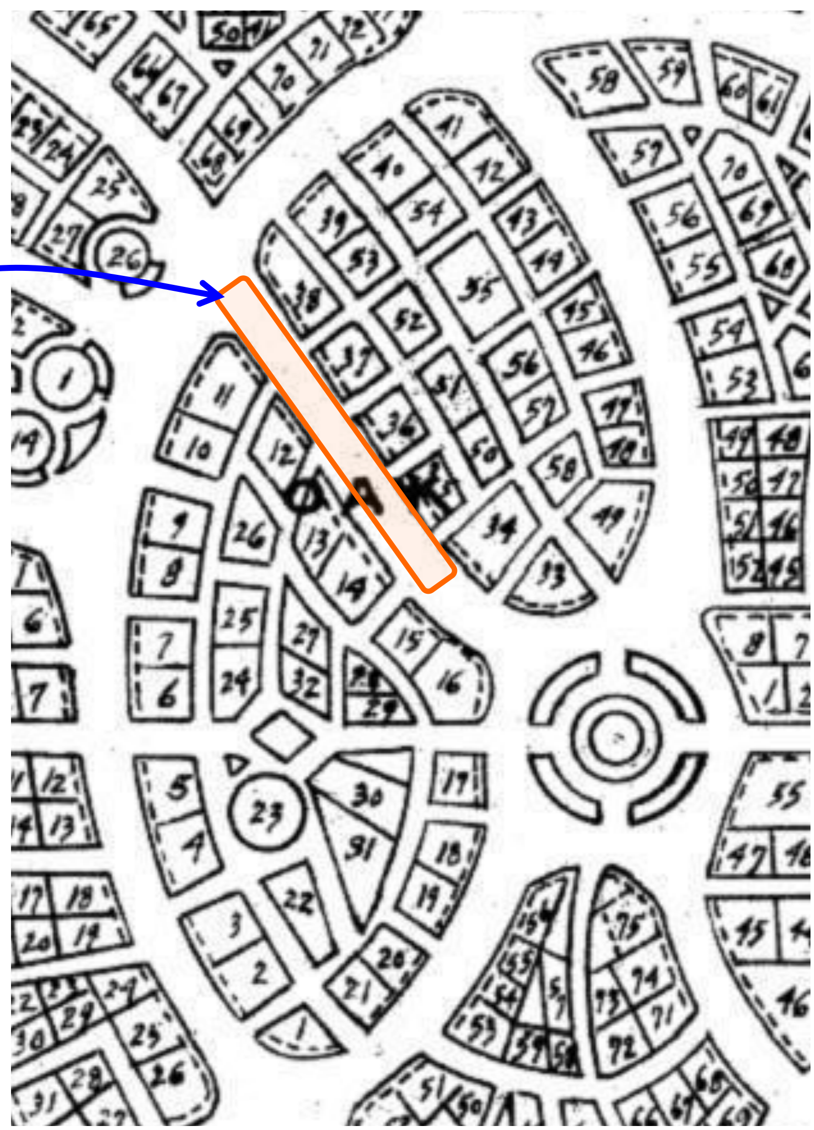
Lakeview Cemetery
Section Oak Extension
Lots 1—34

N

Entrance from North Avenue

Proposed New Lots—
Oak Extension:

- 120’ row in former grass road
- 34 single-grave lots
- No height restriction on monuments
- Location of monuments (east or west side of lots) TBD
- Priced the same as Champlain Annex:
  $2,500 Burlington Resident
  $3,200 non-Resident
- Cost to Cemetery: about $100 for pins



BURLINGTON
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Cemetery Commission Meeting Minutes

Meeting Date: April 14, 2016, 4:30 pm

Commissioners Present: Rita Church, Lainey Rappaport, Barry Trutor, Donna Waldron

Staff Present: Jesse Bridges, Parks, Recreation & Waterfront Department Head
Anne D'Alton, Cemetery Office Assistant

Public Present: None

Attachments: Perpetual Care Standard Operating Procedure, dated 4.01.16
Map of Proposed Section Oak Annex
Perpetual Care Certificate of Deposit Interest Rates

Mtg. was started at 4:35 by Chair Donna Waldron.

I. Approval of Agenda

A. Barry Trutor requested amending the agenda:
   1. Change III.A. to read "Discussion with Cemetery Superintendent Jesse Bridges on the Standard Operating Procedures for Perpetual Care dated 4.01.16."
   2. Add V.D. Communication with Lori Olberg

B. Amended Agenda approved unanimously.

II. Approval of Minutes from March 2, 2016 Meeting

A. Lainey Rappaport moved to approve, Rita Church seconded; unanimously approved.

III. Old Business

A. Discussion with Cemetery Superintendent Jesse Bridges on the Standard Operating Procedures for Perpetual Care dated 4.01.16.
   1. Bridges thanked staff at Clerk's Office for creating SOP. The current administration has been responsive where we've been frustrated in the past with lack of response. Church noted that it was very good to have received this information.
   2. The interest from the Perpetual Care Fund is a component of the Maintenance & Repair funding. Waldron asked what upkeep includes. Bridges responded landscaping, roadways, buildings, fences—paid by operating funds from income and the General Fund. Discussion moved on to specific maintenance & repair issues:
      - Rappaport asked about roof repair. Bridges noted slate repair has been completed; Annie D'Alton interjected that the rotting side porch roof still needed to be repaired.
      - Waldron asked about the Chapel repairs. Bridges said they are in the Capital Plan.
      - Church asked if the Chapel eave repair could be moved to the top of the list before the damage worsens. Bridges said there are a lot of these items and there's a process for prioritizing. Church asked if there's an estimate to report to Friends, who may be able to help.

- Rappaport asked if Pennies for Cemeteries and for Memorial Auditorium could be implemented. Bridges said there will be a process to address capital deficits.
- Waldron asked about Facility Dude. Bridges replied that this is for staff use only; the Commission can report maintenance & repair needs directly to staff or by using See Click Fix online.
- Rappaport asked what to do about needles found in parks. Bridges said not to pick them up, post on SCF instead. Parks & Cemetery staff are trained to handle them. Sharps boxes have been installed in parks, not to condone drug use, but to make the environment safe for everyone while recognizing that addicts have an illness. Rappaport noted diabetics may need to dispose of needles, too.
- Bridges reported that the blank spots in the cedar hedge along the north boundary of Lakeview will be filled with more cedars. Operating funds will pay for this.
- Bridges reported that the repair of the retaining wall below the office building is out to bid. It may be repaired, but they are looking into adding fill to make it a berm, in consideration that the ongoing movement of water could cause future failures in the wall. This project will be paid by Capital funds.
- Bridges reported that they are working on getting Section 6 pinned. This will allow us to offer the much-desired single-grave lots where a monument is allowed.
- Waldron asked if there is a plan to repair the bank erosion at Greenmount. She is worried monuments will tip over. Bridges replied there is no money to fix that at present.
- Waldron asked if volunteers are allowed to do clean-up work in Cemeteries. Bridges said yes, but the Court Diversion Program Crew has been doing a lot of this. Rappaport said she and Nancy Kirby pick up sticks & trash at Greenmount. Bridges said there are only 4 groundskeepers for all of Parks, whereas the Cemetery Division has 2.
- Rappaport noted that the Intervale will donate soil to public garden plots, so maybe they'd donate to Cemeteries.

3. Waldron asked why the CD maturation dates are staggered. Bridges replied this is the investment strategy.
4. Bridges noted that the invested of the Perpetual Care money in CDs clearly indicates that it is not comingled with other City funds.
5. Waldron asked why we can't spend the capital. Bridges responded this is the way the Fund was set up.
6. Waldron asked what the interest rates are for the CDs. Bridges will find out & report (attached to minutes).
7. Waldron asked how long it took to accrue $16,000 in interest. Bridges responded that he did not know. Some has been spent on paving and roof.
8. Church asked Trutor if he had any questions or input, as he has been instrumental in getting the SOP produced. Trutor replied that he was happy with the report.

IV. Superintendent's Items

A. Consideration of pricing and rules for proposed new lots in Lakeview: Oak Extension (map attached).

1. Waldron moved to accept the plan and pricing; Rappaport seconded; all in favor.

V. Commissioner's Items

A. Update on Greenmount cemetery/tree walk, setting date for work session.

1. Waldron has been working with Nancy Knox of *Branch Out Burlington!* They've chosen the trees and eight notable people to include in the walk.
   - George Osborne, Buffalo Soldier
   - Edward John Phelps
   - George F. Benedict
   - David Smalley
   - George F. Edmunds
   - Roger Enos
   - Ethan Allen
   - Mary Martha Fletcher
2. At the next meeting (May 12, 2016, 4:30 pm, Cemetery Office) the Commissioners will decide who will prepare and make presentations on the eight interred people chosen. A member of Preservation Burlington will present information on Ethan Allen. Bridges reminded the Commissioners that they need to warn the meeting, take minutes and post the minutes within a week from the meeting. D'Alton will do this.
3. Knox has designed the brochure and Margaret Skinner will print it. She asked that the Commission donate the cost of the paper. Bridges said it would be easier for Parks to print it.
4. Waldron asked about making signs to mark the eight graves. Bridges will have Parks office staff make and laminate them. Rappaport suggested taping them to paint sticks.

B. Infant burial fee.

1. Trutor wants to learn more about the annual infant burial before making a decision about whether or not to start charging. He will read the section in Digging Deep, and asked permission of the Commission to contact the Pastoral Care Dept. at the hospital. Church agreed that it would be good to understand all the facts before making a change in procedure.
2. Bridges said we want to be mindful & respectful, and we aren't looking to make a profit, but we should cover costs. The single burial of comingled cremains does save time & paperwork, and it's an efficient use of cemetery space.
3. Waldron moved the Commission ask Trutor to speak with Pastoral Care; Church seconded; all in favor.

C. Assessment for non-profit organizations holding events in cemeteries and requiring admission fee.

1. Waldron described to Bridges the idea of asking any organization using the City Cemeteries for an event for which they charge admission to give a certain percentage of the proceeds from admission fees to the City for the purpose of repairing monuments. Rappaport noted this might require that we have a separate account and keep track of the funds.

2. Bridges asked that the Commission first define what kind of events they would allow in City-owned Cemeteries and what kind would not be allowed, because his view on this differs from theirs. Waldron asked D'Alton who charges admission for events held in the City's Cemeteries—all we know of is Queen City Ghost Walk, and we learned after their recent event that Preservation Burlington charged. Bridges said there should be a written policy. Ideas to consider:
   - Should the Friends be involved in the approval process?
   - Should organizations not involved with the Friends need to receive permission from the Commission?
   - Bridges reported that the Parks Dept. charges vendors 5%, but it might make more sense to charge a flat fee.
   - Church asked about the Trolley—Bridges said it would be fine if they use the Cemetery, because they have an umbrella agreement with Parks.
   - Church asked about liability—Bridges responded that all public properties are insured, but we might want to require liability insurance so there will be a 2nd insurer.

D. Trutor reported that on June 13, 2016 Commission appointments will be made: his and Waldron's terms will expire. The City's web site indicated only 1 position would be appointed, but this was an error and Lori Olberg will correct it. Applications are due May 4, 2016.
   1. Church hopes they will both re-apply!
   2. Bridges thanked Trutor for noticing this.

VI. Office Report

A. D'Alton reported that she is overwhelmed with work: preserving & correcting the burial records and making them available to the public; assisting the public with genealogical research; helping lot owners, funeral directors and monument dealers plan burials and marker installations; showing and selling lots; reconciling financial records; coordinating data & volunteers to place flags on veterans' graves. There is more than enough work for a full-time position.

VII. Public Comment

A. *No public in attendance.*

VIII. Adjournment

A. Rappaport moved to adjourn at 6:13; Trutor seconded; all in favor.